

2000

City of Bloomington, Indiana

**Comprehensive Annual
Financial Report
(CAFR)**

**For the Year Ended
December 31, 2000**

Prepared by:
Office of the Controller
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Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Bloomington,
Indiana

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 1999

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



Anne Spry Kinsey
President

Jeffrey L. Esser
Executive Director

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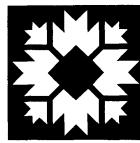
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City of Bloomington Office of the Mayor

June 29, 2000

Dear Bloomington Taxpayer:

2000 saw the dawn of a new millennium, and the start of my second term as Mayor of the City of Bloomington. Investments we have made during our first four years are now beginning to bear fruit. These investments include an improved infrastructure, investments in creating a safe and civil city, technology enhancements for improved service to our citizens, and investments in programs and assets that sustain and improve the quality of life for Bloomington families and visitors.

Investments in Our Future:

In 2000, we rededicated ourselves to the *Rebuilding Bloomington: A Foundation for our Future* campaign, which serves as the blueprint for many important projects throughout our community. These projects represent important investments in rebuilding Bloomington's foundation to support growth in the new economy while improving the quality of life for all.

A major step in rebuilding Bloomington was taken with the completion of the storm water culvert replacement on Kirkwood Avenue. This project, known as the "Big Dig," replaced storm water infrastructure that was nearly 100 years old. It also provided us with the opportunity to make major renovations to the adjoining People's Park, transforming the park from a place where only a few people – mostly teenagers – hang out in an unstructured environment to one that provides an inviting setting for an almost daily schedule of community programs and events.

Other major investments include the completion of a Walnut Center, a public-private partnership in downtown Bloomington that includes the City's first telecommunications shared resources facility, better known as a telecom hotel. The telecom hotel will enable businesses to share technology resources in a cost effective way, thereby lowering the overall cost of technology for existing and new businesses in the Bloomington area. The telecom hotel is one of two that have been planned and will sit directly on top the City's digital underground fiber optic loop.

Continuous Government Improvement:

We are pleased to report that the City ended fiscal year 2000 with very health balances in all of its major funds, but especially our general fund which ended the year with a \$4,578,117 unreserved, undesignated fund balance or 23.7% of the FY 2000 general fund budget. This could not have been done without department leaders dedicated to continuous improvement and seeking out new and creative ways to provide effective services.

For example, the City's Community and Family Resources Department has taken a statewide lead in the areas of child care and children's health care. In a partnership with the Community Health Care Foundation, the City took steps to provide health insurance for children in need – to date, 4,600 previously uninsured children in Bloomington and Monroe County now have access to quality health care. To expand our outreach efforts, the City teamed with the Community Foundation to provide office space and administrative support to an outreach coordinator that was funded by the Community Foundation. As a result, Bloomington is recognized as a statewide leader in implementing the Children's Health Insurance Program.

Delivery of Quality Services and Programs:

With the aid of state and federal grants, the Bloomington Police Department's radio, telephone and computer communications systems are among the most modern and efficient in the State of Indiana. The joint dispatch center combines the dispatching services of Bloomington Police Department with the Monroe County Sheriff's Office. By co-locating staffs, more efficient communication is realized between the two major law enforcement units in the county. The result is more efficient "hand-offs" between police jurisdictions, lower overall costs, and better response to citizens in need.

Preservation and Enhancement of our Community Character:

The City of Bloomington owes much of its charm and character to its beautiful parks and recreation facilities. The Parks and Recreation Department continued to add to this in 2000 with the construction of the Clear Creek Trail. Using funds provided from federal, state and local sources, the trail provides recreation opportunities for bicyclists, joggers, roller bladers and walkers over 1.7 mile paved trail through some of the area's most scenic land.

All over our beautiful city, you can see evidence of a variety of efforts intended to improve the City's roads, water systems, parks and quality of life, today and for our future. Through efforts of our elected officials, plus dynamic citizen input, we are well on our way to making Bloomington an even better place to live, work and raise a family.

Together, we can accomplish the common goals of enhancing community services and programs while making strategic investments. Together, we will make Bloomington an even better community.

Regards,


John Fernandez
Mayor



City of Bloomington Office of the Controller

June 28, 2001

**Honorable John Fernandez, Mayor, and
Members of the Bloomington Common
Council:**

I am pleased to submit to you the Comprehensive Annual Financial Report of the City of Bloomington, Indiana, for the fiscal year ended December 31, 2000 (2000 CAFR). The Office of the Controller has prepared this report to present the financial position of the funds and account groups of the City and the results of their respective financial operations. Responsibility for the accuracy of the data contained within this report and the completeness and fairness of its presentation, including all disclosures, rests with the City. I believe that the data as presented is accurate in all material aspects, and that all disclosures necessary to enable the reader to gain maximum understanding of the City's financial affairs have been included.

Overview

Economic Development

The City of Bloomington's approach to economic development is through strategic partnerships that preserve, promote and strengthen our economy and our community as a whole.

Bloomington and Monroe County serve as the economic center for several surrounding counties. In 2000, the annual average unemployment rate for the State of Indiana was 3.2%. However, the annual average unemployment rate for Bloomington for that same time period was 2.0%. The total employable workforce for Bloomington during this time period was 60,420.

Bloomington has many diversified industrial and non-industrial employers which are well established in the community. These employers include General Electric Corporation, the world's largest side-by-side refrigerator/freezer production plant; Cook, Inc, a multi-national company manufacturing medical supplies and instruments; and Otis Elevator Company. Some notable non-industrial employers are Indiana University; Bloomington Hospital; City of Bloomington; Teletron; Hoosier Energy; Rogers Group; UNext.

While the General Electric Corporation has begun the process of reducing its workforce by as many as 1,400 over the next three years, the Bloomington Economic Development Corporation forecast shows no net loss of jobs in the Bloomington area. Moreover, with increased investment in the City's technical infrastructure (two telecommunications hotels and the Bloomington Digital Underground) we believe we are well-position to significant increase technology-related jobs in this area.

Report Format

The 2000 CAFR is presented in three sections, as follows:

Part I, the Introduction Section, presents summarized information about the City organization and its accomplishments during 2000. This section presents the organization chart of the City; analyzes financial data and trends; and highlights significant City activities which occurred during 2000.

Part II, the Financial Section, includes the results of the annual State Board of Accounts audit, including their audit opinion, financial statements, significant notes, and schedules arranged in pyramid order for the funds and account groups.

Part III, the Statistical Section, presents a number of tables of unaudited data depicting the financial history of the City, and provides debt statistics, demographic, and other miscellaneous information.

Continuing Disclosure

Rule 15c2-12 under the Securities Exchange Act of 1934 concerning municipal securities financial disclosure requires, in part, the annual filing of certain information and data with each nationally recognized municipal securities information repository (NRMSIR) and any state information repository if one is in existence in the issuer's state. The state of Indiana currently has no such repository.

Since 1993, the City has participated in a similar voluntary program of continuing disclosure sponsored originally by the National Federation of Municipal Analysts. It is the City's intent, where possible, to include the required information in our Comprehensive Annual Financial Report for filing with the designated repositories. Additional tables have been included in Part III of the 2000 CAFR.

Agencies Included

This report includes all funds, account groups, agencies, boards, and commissions that are considered to be a part of the City of Bloomington (the primary government). In addition, one significant component unit – the Public Transportation Corporation – is included because of its operational and financial relationships with the City. The criteria for inclusion are discussed in the accompanying notes to the financial statements. Certain organizations have been excluded such as the Bloomington Housing Authority and the Bloomington Municipal Facilities Corporation.

Annual Audit

Indiana state law requires an independent audit of the financial transactions and records of the City to be made by the Indiana State Board of Accounts. This requirement has been complied with and the results of the audit have been included in this report. The City is also required to undergo an annual single audit in conformity with the provisions of the Single Audit Act of 1984 and U.S. Office of Management and

Budget Circular A-133. Information related to this single audit is not included in this report, but is available as a supplement to this report.

Financial Reporting Standards, Awards

Each year, the Government Finance Officers Association (GFOA) awards Certificates of Achievement for Excellence in Financial Reporting to governmental units that publish easily readable and efficiently organized annual financial reports whose contents satisfy generally accepted accounting principles, applicable legal requirements and conform to program standards. For the fiscal year ended December 31, 1999, the City received a Certificate of Achievement for its Comprehensive Annual Financial Report.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements; thus, we are submitting this report to the GFOA for its review and determination of eligibility for another certificate.

Financial Management

Accounting System

The City maintains its records on a cash basis to comply with State statutes and regulations, and adjusts this data to an accrual or modified accrual basis to conform with generally accepted accounting principles applicable to governments. The City's accounting system is organized on a "fund basis." Each fund is a distinct self-balancing entity, and the funds are organized in the financial statements in this report into three broad fund categories (Governmental, Proprietary and Fiduciary) and seven generic fund types (General, Special Revenue, Debt Service, Capital Projects, Enterprise, Internal Service and Trust).

Internal Controls

In developing and evaluating the City's accounting system, consideration is given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute assurance regarding: (1) the safeguarding of assets against

loss from unauthorized user disposition; and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of internal control should not exceed the benefits likely to be derived; and that the evaluation of cost and benefits requires estimates and judgments by management. We believe that the City's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

Budgetary Preparation and Control

Prior to June 1, all departments develop budgets for the subsequent calendar year. The proposed budgets are reviewed during June by an internal budget committee which is chaired by the Mayor. In July and August, the budget is submitted to the Common Council for preliminary review and approval. Final approval of the budget by Council is completed in September. The City's adopted budget is then submitted to the State Board of Tax Commissioners for its final review and approval.

The City is required by state statute to adopt budgets for all departments of the General Fund and for a number of other funds by no later than September 30 of each year. Budgets are adopted on a cash basis to the department level of control within the General Fund, and to the fund level of control in other funds. Budgetary control is also maintained through an encumbrance system.

Debt Administration

The City's General Obligation debt is subject to a State constitutional debt limitation of 2% of assessed valuations. There are three such general obligation taxing districts within the City. At December 31, 2000, the City's net combined general obligation bonded debt of \$13 million was 44.9% of the legal limit of \$29 million. Net bonded debt per capita equaled \$189. Net direct debt per capita, which includes outstanding capital leases, was \$483. During 2000, the City maintained its favorable ratings from both Standard and Poor's (AA-) and Moody's (A1).

Cash Management

The City's investment policy, subject to state statutory restrictions governing allowable investments, is to minimize credit and market risks while maintaining competitive yields on its investments. Cash temporarily idle is invested in securities which are backed by the full faith and credit of the United States Treasury, fully collateralized repurchase agreements and fully insured Certificates of Deposits. Each week idle funds are invested or re-invested in securities of various maturities.

Risk Management and Health Insurance

The division of Risk Management, which was established in 1989, administers a self-insured program for worker's compensation. In addition, the Division is responsible for the procurement of all City liability insurance coverages, the City safety program, and all loss control activities. The Division is administered by a risk manager and a risk management committee, which provides general oversight to the risk management program. The Risk Management fund continued to perform very well, ending the year with exceptional balances for unforeseen contingencies.

The City also maintains its own health insurance trust fund for the purpose of providing employee medical benefits. This fund is funded with a combination of employee premiums and City-funded employer contribution. At the end of fiscal year 2000, the health insurance trust fund closed with an unencumbered balance of \$685,925, equal to about 4 months of health claims coverage.

Pensions

The pre-1977 police and fire pension plans, are financed on a "pay-as-you-go" basis. These pension plans are funded as a part of the City property tax levy and periodic allocation from COIT revenues. In 1989, the City established an "advance funding" plan and created a supplemental trust fund to more effectively manage this long-term obligation. Excess county option income tax (COIT) revenues are periodically allocated to the supplemental trust fund. No monies were transferred to the supplemental trust fund in 2000, but excess COIT funds were deposited in the individual police and fire plan funds. For reporting

purposes the supplemental trust fund assets are allocated between the Police and Fire Pension Trust Funds.

Recently, the Indiana Legislature passed a bill that permits local pension funds to be invested through the state's Public Employees Retirement Fund (PERF). Unlike local units of government, PERF is permitted by law to invest pension funds in equities as well as bonds and other investment instruments. As a result PERF is able to generate a much higher return on invested funds than local units. The City of Bloomington will look to invest its supplemental trust funds as soon as permissible in fiscal year 2001.

2000 Financial Results

All amounts presented in the remainder of this letter are expressed in thousands.

General Government Functions

In 2000, revenues in the Governmental Funds (General, Special Revenue, Debt Service and Capital Projects) increased by \$3,343 to \$45,185. This represented a 8.0% increase. There was a \$1,701 increase in taxes, \$802 increase in charges for services, \$545 increase in intergovernmental, \$355 increase in miscellaneous, \$14 increase in fines and forfeitures, and a (\$74) decrease in licenses and permits.

Expenditures in the Governmental Funds increased by \$8,653 to \$51,757, which represented a 20.1% increase. The most significant change was in capital outlays \$4,547. Changes were noted in public safety \$1,383, highway and streets \$1,285, general government \$1,105, culture and recreation \$964, welfare \$317, sanitation \$211, urban development (\$1,083) and debt service (\$77).

General Fund Balance

In 2000, the General Fund balance increased by \$458 to \$5,885, which represented a 8.4% increase. (see Financial Trends)

Enterprise Operations

The City's enterprise operations are comprised of a water and wastewater utility. In 2000, there

was a combined net income of \$1,248. This represented a \$407 decrease from the 1999 combined net income.

In 2000, operating revenues increased by \$1,068 to \$19,060. Operating expenses increased by \$1,634 to \$16,266 in 2000, which represented a 11.2% increase.

Acknowledgments

The preparation of this report could not have been accomplished without the dedicated services and assistance of the staff of the Office of the Controller and the Indiana State Board of Accounts. (see Acknowledgment)

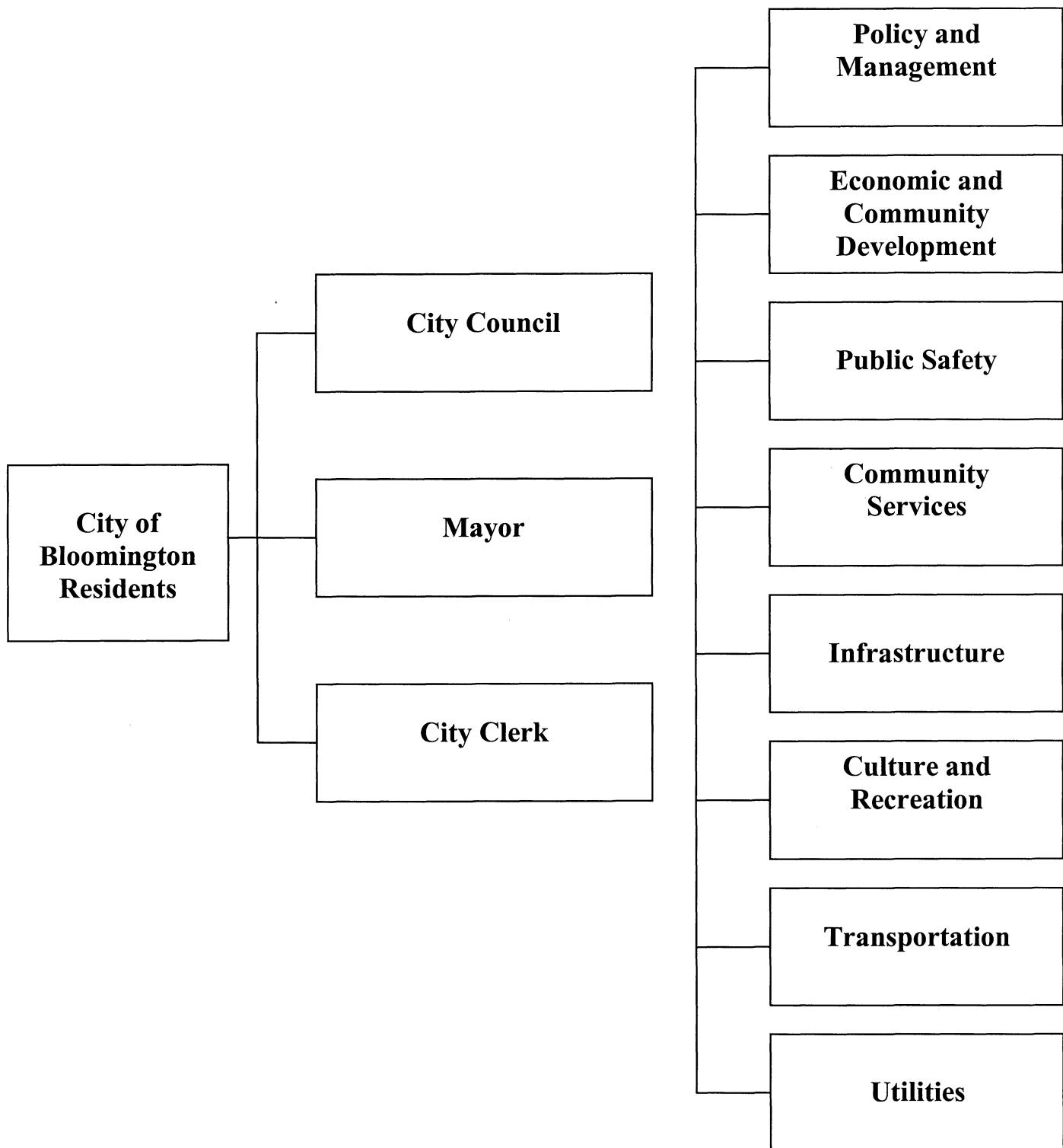
Respectfully submitted,



Thomas C. Guevara
City Controller

Elected Officials

Government Functions



ELECTED OFFICIALS

MAYOR: John Fernandez

CITY CLERK: Regina Moore

COMMON COUNCIL

District 1	Patricia Cole
District 2	Jason R. Banach
District 3	Michael Diekhoff, Vice President
District 4	Jeffrey Willsey
District 5	L. David Sabbagh
District 6	Chris Gaal
At Large	Tim Mayer, President Anthony Pizzo, Parliamentarian Andy Ruff

CITY DEPARTMENT HEADS

Deputy Mayor, James McNamara
Corporation Counsel, Linda Runkle
Controller, Judy Tedesco (until Mar. 2000)
Thomas Guevara (started Mar. 2000)
Council Administrator, Dan Sherman
Fire Chief, Dick Sexton
Housing Authority, Peggy Gudal
Community and Family Resources, Pete Giordano
Parks and Recreation, Mick Renneisen
Employee Services, Jean Joque
Planning, Tom Micuda
Police Chief, Jim Kennedy (through Feb. 2000)
Mike Hostetler (started Mar. 2000)
Public Works, John Freeman
Animal Shelter, Denise Travers
City Engineer, Jane Fleig (until Sept. 2000)
Justin Wykoff (Sept. 2000)
Fleet Shop Foreman, Mike Young
Sanitation, Martin Bey
Street Commissioner, Bobby Chestnut
Housing and Neighborhood Development, Doris Sims
Transit, Lew May
Utilities, Mike Philips

CITY BOARDS AND COMMISSIONS

Animal Control Commission

Patricia Mullholland
Patricia Abplanalp
Stacy Scherr
Vicky Myers
Shari Hughes- DVM
Sandy Arnold-indefinitely

Bicycle/Pedestrian Safety Commission

Michael Gavin
Jim Rosenbarger
Steve Cotter (Dec)
Gayle Stuebe
Rebecca Gavin

Bloomington Community Arts Commission

Peter Jacobi
Paul Puzzello
Kathy Foster
Jim Hansen
Valda Meijers
Patricia Pizzo
Chris Smith
Rosemary Fraser
Michael S. Cagle

Economic Development Commission

Dick McGarvey
Joyce Poling
Anthony Pizzo
Dick Schmalz
Rod Young

Environmental Commission

Mark Figg
James Capszew

Michael Litwin
Paul Amico (until May)
Tim Hanson
David Rollo
Harry Ford
Philipa Guthrie (Until Feb.)
Kenneth Richards
Kelly Boatman
Keith Clay
Linda Thompson

Historic Preservation Commission

Chris Sturbaum
Sandra Clothier
James Stewart
Marc Cornett
Rosemary Miller
Marjorie Hudgins
Kathy Foster
Charles Frederick
Nancy Hiestand
Michael Flory
Jeannine Butler
Duncan Campbell

Housing Authority
Cleo McGruder
David Reingold
Tim Ball
Darryl E. Marshall
Sydney Ludwig

Housing Quality Appeals Board
Walter Miller
Beth Gallman
Rachel Nichols (started in Apr.)
Ben Mitchell
Darryl E. Marshall
William Smith
Sherry Churchill

Community & Family Resources Commission
Fran Moore

Jack Harlow
Walter Keller
Dr. Kenneth Heller
Clara Brotherton
Laurie Eynon
Robin Vuke
Robin Donaldson
Michael Traylor (started in May)

Human Rights Commission
Doug Bauder
Carolyn Calloway-Thomas
Fritz Lieber
Byron Bangert
Michael Anderson (Jan. to July)
Josh Cazares (started in July)
Melanie Castillo-Cullather (started in Aug.)

Martin Luther King Birthday Commission
Wendy Bernstein
Josh Cazares
Nicole Griffin
Rev. Michael Anderson
Marcia Richardson
Kim L. Stuart
Rev. Ernie Butler-lifetime member

Board of Park Commissioners
Les Coyne
Mary Catherine Carmichael
John Carter
Joe Hoffman

Plan Commission
Bill Stuebe
Richard Satnick
Tom Seeber
Milan Pece
Ricard Martin
Scott Burgins
Joseph Hoffman
Kurt Zorn
Jeffrey Willsey

Susan Fernandes
Jane Fleig-Engineering (until Oct.)
Scott Dompke-Engineering (Oct.-Dec.)

Tree Commission

Tom Coleman
Michael Crowe
Jim Roach
Natalie Christoph
William Carmichael
Bob Sullivan Jr.
Kelly Boatman

Board of Public Safety

Doris Sims
Betsy Walsh
Lynn Coyne (until Dec.)
Jason Vencel
Jim Kennedy (started in Apr.)

Board of Public Works

Dr. Frank Hrisomalos, President
James McNamara
Beth Hollingsworth

Redevelopment Commission

Don Griffin
Tim Hanson
Ron Powell
David Walter
Jerry Hays

Telecommunications Council

Carl Zager
Duane Busick
Mary Hinrichs
Sharon Mayell
James Williams

Traffic Commission

Peter Wright
Jim Rosenbarger
Sidney Smith

Buff Brown
Jack Davis
Mike Avila
Randy Williamson (Police), ex officio
Justin Wykoff (Engineering), ex officio

Public Transportation Corporation

Ray McConn
Monika Kroener
Patrick Murphy
John Bates
Kent McDaniel

Urban Enterprise Zone

Randy Lloyd
Mary Beth Schmucker
Jack Baker
J.C. Lee
Sarah Bard Rogers
Claire Arbogast
Vi Simpson
Laura Isom
Roger Kent
Andy Dodds
David Sabbagh
Jeffrey Willsey

Utilities Service Board

Dave Toumey
Tom Swafford
Richard L. Eherenman
Frona Powell
Samuel Vaught
Jeffrey R. White
Lon Stevens
Jason Banach (Council), ex officio
Dan Grundmann (Mayor), ex officio

Commission on Status of Women

Jillian Kinzie
Toby Strout

Naomi Ritter
Aneta Sperber
Beverly Calendar-Anderson
Dorothy Saltzman
Rev. Joni Clark

Board of Zoning Appeals

Bill Sturbaum
Marc Cornett
Milan Pece
Mark Figg
Tom Seeber

ACKNOWLEDGMENTS

Our appreciation is extended to the various elected officials, department heads and employees responsible for contributing to the sound financial position of the City of Bloomington. In particular, we would like to acknowledge the efforts of a fine staff in the office of the Controller led by Deputy Controller, Sharon Williams; Brad Underwood, Systems Manager; Susan Clark, Budget and Research Manager; Jeff McMillian, Accounting and Procurement Manager; Patrick Stoffers, Financial Analyst; Susan Truelock, Accounts Processor; Diane Taylor, Accounts Coordinator and Aaron Walton, Research Assistant. Data Processing support is provided by the Department of Information and Technology Services.

Appreciation is also due to the audit team of the Indiana State Board of Accounts:

Todd Austin, C.P.A., Field Supervisor
Kerry Fleming, C.P.A., Auditor-in-Charge
Rebecca Vermillion, Field Examiner
Kevin Walsh, Field Examiner
Christa Browning, Field Examiner
Jeffrey Arthur, Field Examiner

The Controller's Office alone could not manage the fiscal affairs of the city without the support of those employees charged with the responsibility of overseeing the financial operations of their departments and agencies:

Animal Shelter:

Julie Sykes

Common Council:

Dan Sherman

City Clerk:

Regina Moore

Employee Services:

Janice Chestnut

Engineering:

Denise Henderson
Debbie Vollmer

Fire:

Joyce Franklin

Fleet Maintenance:

Sue Hanson

H.A.N.D.:

Janet Roberts

C.A.F.R.:

Robin Bueckers

Legal:

Pat Houser
Karen Wells

Mayor:

Martha Wainscott

Parking Meter:

Diane Taylor
Laura Entrekin

Parks and Recreation:

Patty New
Judy Seigle

Planning:

Carmen Lillard
Jane Weiser

Police:
Elaine Helms

Public Works:
Lisa Lazell
Penny Myers

Risk Management:
Rebecca Brock

Street:
Danna Workman

Utilities:
Margaret Dalle-Ave
Michael Butcher
Julie Martindale
Margaret Marko
Kim Robertson

This annual report includes statistical data from a variety of sources. We would like to thank Barbara Clark, Monroe County Auditor, and her staff for their help in collecting much of this data. We would also like to express our appreciation to Indiana University and the Greater Bloomington Chamber of Commerce for their help in collecting this data.



STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS

302 WEST WASHINGTON STREET
4TH FLOOR, ROOM E418
INDIANAPOLIS, INDIANA 46204-2738
(317) 232-2513

INDEPENDENT AUDITORS' OPINION ON GENERAL PURPOSE FINANCIAL STATEMENTS

TO: THE OFFICIALS OF THE CITY OF BLOOMINGTON, INDIANA

We have audited the accompanying general purpose financial statements of the City of Bloomington, Indiana, as of December 31, 2000, and for the year ended. These financial statements are the responsibility of the City's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards as issued by the Comptroller General of the United States. Those standards require that we plan, and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the City of Bloomington, Indiana, as of December 31, 2000, and the results of its operations and the statement of cash flows of the proprietary and nonexpendable trust funds for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated June 27, 2001, on our consideration of the City's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and account group financial statements and financial schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the City of Bloomington, Indiana. The combining and account group financial statements and financial schedules have been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, are fairly stated in all material respects in relation to the general purpose financial statements taken as a whole. We did not audit the statistical data as listed in the table of contents and, accordingly, we express no opinion on it.

STATE BOARD OF ACCOUNTS

June 27, 2001



STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS

302 WEST WASHINGTON STREET

4TH FLOOR, ROOM E418

INDIANAPOLIS, INDIANA 46204-2738

(317) 232-2513

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

TO: THE OFFICIALS OF THE CITY OF BLOOMINGTON, INDIANA

We have audited the financial statements of the City of Bloomington, Indiana as of and for the year ended December 31, 2000, and have issued our report thereon dated June 27, 2001. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the city's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the city's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the city's management and Federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

STATE BOARD OF ACCOUNTS

June 27, 2001

COMBINED BALANCE SHEET - ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNIT
CITY OF BLOOMINGTON, INDIANA

December 31, 2000

Totals	Reporting Entity	(Memorandum Only)	Primary Government		Component Unit		Primary Government		Component Unit		Primary Government		Component Unit	
			Governmental Fund Types		Proprietary Fund Types		Account Groups		Governmental Fund Types		Proprietary Fund Types		Account Groups	
			General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	General	Fixed Assets	General Long-Term Debt	Enterprise	Internal Service	General Long-Term Debt
Assets and Other Debits			\$ 6,457,194	\$ 10,975,508	\$ 1,652,055	\$ 3,469,306	\$ 1,966,743	\$ 1,045,004	\$ 2,235	\$ -	\$ 25,568,045	\$ 2,763,983	\$ 28,332,028	
Cash and Cash Equivalents			-	--	510,000	--	--	--	--	--	510,000	--	510,000	
Cash With Fiscal Agent			-	1,028,670	672,440	8,808,350	--	--	653,000	4,617,641	--	15,780,101	--	15,780,101
Investments			-											
Receivables (Net of Allowances for Uncollectibles):														
Interest	124,999	8,337	18,962	44,364	18,510	6,239	53,851	--	--	--	275,282	25,779	301,061	
Accounts	-	115,134	--	--	1,482,756	--	--	--	--	--	1,597,890	10,320	1,608,210	
Taxes	331,282	130,047	33,846	49,675	--	--	12,438	--	--	--	557,288	580,084	522,796	
Intergovernmental	28,594	655,942	--	--	--	--	--	--	--	--	684,536	130,294	814,830	
Loans	-	2,953,504	--	--	--	--	--	--	--	--	2,953,504	--	2,953,504	
Other	2,781	5,250	--	--	187,744	--	--	--	--	--	195,775	--	195,775	
Due From Other Funds	847,741	4,039	--	--	1,687,105	38,318	--	--	--	--	2,577,003	--	2,577,003	
Interfund Receivables	37,139	34,577	--	10,093	--	--	--	--	--	--	81,809	--	81,809	
Prepaid Expenses	-	--	--	--	9,762	--	--	--	--	--	9,762	--	9,762	
Material and Supplies Inventories	-	--	--	528,252	208,372	--	--	--	--	--	736,624	174,691	911,315	
Unamortized Bond Issue Expenses	-	--	--	533,526	--	--	--	--	--	--	533,526	--	533,526	
Restricted Assets:														
Cash and Equivalents														
Cash with Fiscal Agent														
Investments	-	105,816	--	--	305,350	--	--	--	--	--	305,350	--	305,350	
Land Held for Resale														
Land														
Buildings														
Improvements Other Than Buildings														
Transportation Equipment														
Machinery and Equipment														
Accumulated Depreciation														
Construction in Progress														
Amount to be Provided for:														
Retirement of Long-Term Debt	-	-	-	-	-	-	-	-	-	-	31,037,538	-	31,037,538	
Net Pension Obligation	-	-	-	-	-	-	-	-	-	-	10,653,287	-	10,653,287	
Amount Available in Debt Service Funds	-	-	-	-	-	-	-	-	-	-	2,853,457	-	2,853,457	
Total Assets	\$ 7,829,530	\$ 16,016,824	\$ 2,887,303	\$ 12,381,788	\$ 130,996,817	\$ 2,657,234	\$ 4,686,165	\$ 55,193,717	\$ 44,344,282	\$ 277,193,660	\$ 12,352,546	\$ 289,546,206		

The accompanying notes are an integral part of the financial statements.

CITY OF BLOOMINGTON, INDIANA
 COMBINED BALANCE SHEET - ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNIT
 December 31, 2000
 (Continued)

Liabilities, Equity and Other Credits	Governmental Fund Types						Proprietary Fund Types						Fiduciary Fund Types						Account Groups						Primary Government (Memorandum Only)						Totals Reporting Entity (Memorandum Only)										
	General		Special Revenue		Debt Service		Capital Projects		Enterprise		Internal Service		Trust		General Fixed Assets		General Long-Term Debt		December 31, 2000		Proprietary		December 31, 2000		Primary Government (Memorandum Only)		Component Unit		Totals Primary Government (Memorandum Only)												
Liabilities:																																									
Accounts Payable	\$ 282,659	\$ 824,427	\$ 824,427	\$ 824,427	\$ 824,427	\$ 824,427	\$ 122,014	\$ 122,014	\$ 1,347,526	\$ 1,347,526	\$ 99,814	\$ 99,814	\$ 107,970	\$ 107,970	\$ --	\$ --	\$ --	\$ --	\$ 2,684,596	\$ 2,684,596	\$ 72,708	\$ 72,708	\$ 2,757,304	\$ 2,757,304																	
Payroll and Withholdings Payable	\$ 587,879	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	\$ 687,693	\$ 687,693	\$ 62,963	\$ 62,963	\$ 750,656	\$ 750,656																
Taxes Payable	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	\$ 21,576	\$ 21,576	--	--	\$ 21,576	\$ 21,576																
Due to Other Funds	\$ 664,256	\$ 212,195	\$ 212,195	\$ 212,195	\$ 212,195	\$ 212,195	--	--	--	--	\$ 1,691,392	\$ 1,691,392	\$ 9,160	\$ 9,160	--	--	--	--	--	\$ 2,577,003	\$ 2,577,003	--	--	\$ 2,577,003	\$ 2,577,003																
Interfund Payable	--	\$ 81,809	\$ 81,809	\$ 81,809	\$ 81,809	\$ 81,809	--	--	--	--	--	--	--	--	--	--	--	--	--	\$ 81,809	\$ 81,809	--	--	\$ 81,809	\$ 81,809																
Compensated Absences Payable	\$ 77,992	--	--	--	--	--	--	--	--	--	\$ 105,583	\$ 105,583	\$ 2,610	\$ 2,610	--	--	--	--	--	\$ 217,423	\$ 217,423	\$ 403,608	\$ 403,608	\$ 403,608	\$ 403,608																
Deferred and Unearned Revenue	\$ 331,282	\$ 130,047	\$ 33,846	\$ 49,675	\$ 49,675	\$ 49,675	\$ 69,187	\$ 69,187	\$ 12,438	\$ 12,438	--	--	--	--	--	--	--	--	\$ 626,475	\$ 626,475	\$ 25,395	\$ 25,395	\$ 651,870	\$ 651,870																	
Payable From Restricted Assets:																																									
Customer Deposits	--	--	--	--	--	--	--	--	--	--	\$ 10,678	\$ 10,678	--	--	--	--	--	--	--	--	\$ 10,678	\$ 10,678	--	--	\$ 10,678	\$ 10,678															
Accrued Bond Interest Payable	--	--	--	--	--	--	--	--	--	--	\$ 1,137,250	\$ 1,137,250	--	--	--	--	--	--	--	\$ 1,137,250	\$ 1,137,250	--	--	\$ 1,137,250	\$ 1,137,250																
Revenue Bonds Payable - Current	--	--	--	--	--	--	--	--	--	--	\$ 1,620,000	\$ 1,620,000	--	--	--	--	--	--	--	\$ 1,620,000	\$ 1,620,000	--	--	\$ 1,620,000	\$ 1,620,000																
Revenue Bonds Payable - Long Term																																									
Net of Unamortized Discount	--	--	--	--	--	--	--	--	--	--	\$ 38,271,643	\$ 38,271,643	--	--	--	--	--	--	--	\$ 185,000	\$ 185,000	\$ 38,456,643	\$ 38,456,643	--	--	\$ 38,456,643	\$ 38,456,643														
Customer Advances for Construction	--	--	--	--	--	--	--	--	--	--	\$ 1,109,051	\$ 1,109,051	--	--	--	--	--	--	--	\$ 1,109,051	\$ 1,109,051	--	--	\$ 1,109,051	\$ 1,109,051																
Leases Payable	--	--	--	--	--	--	--	--	--	--	\$ 525,887	\$ 525,887	--	--	--	--	--	--	--	\$ 19,208,572	\$ 19,208,572	--	--	\$ 19,734,459	\$ 19,734,459																
Loans Payable	--	--	--	--	--	--	--	--	--	--	\$ 2,872,260	\$ 2,872,260	--	--	--	--	--	--	--	\$ 2,872,260	\$ 2,872,260	--	--	\$ 2,872,260	\$ 2,872,260																
Notes Payable	--	--	--	--	--	--	--	--	--	--	\$ 151,495	\$ 151,495	--	--	--	--	--	--	--	\$ 151,495	\$ 151,495	--	--	\$ 151,495	\$ 151,495																
General Obligation Bonds Payable	--	--	--	--	--	--	--	--	--	--	\$ 202,708	\$ 202,708	--	--	--	--	--	--	--	\$ 14,280,000	\$ 14,280,000	--	--	\$ 14,280,000	\$ 14,280,000																
Estimated Unfilled Claims	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	\$ 202,708	\$ 202,708	--	--	\$ 202,708	\$ 202,708																	
Pension Liability																																									
Total Liabilities	\$ 1,944,068	\$ 1,248,478	\$ 33,846	\$ 171,689	\$ 49,033,342	\$ 322,448	\$ 12,438	\$ 12,438	\$ --	\$ --	\$ 44,544,282	\$ 44,544,282	\$ --	\$ --	\$ 97,310,591	\$ 97,310,591	\$ --	\$ --	\$ 161,066	\$ 161,066	\$ 97,471,657	\$ 97,471,657	--	--	--	--	--	--	--	--	--	--	--								
Equity and Other Credits:																																									
Investment in General Fixed Assets	--	--	--	--	--	--	--	--	--	--	\$ 46,298,630	\$ 46,298,630	\$ 873,911	\$ 873,911	\$ --	\$ --	\$ 55,193,717	\$ 55,193,717	\$ --	\$ --	\$ 47,172,541	\$ 47,172,541	\$ 8,626,708	\$ 8,626,708	\$ 55,193,717	\$ 55,193,717															
Contributed Capital																																									
Retained Earnings:																																									
Reserved	--	--	--	--	--	--	--	--	--	--	\$ 35,664,845	\$ 35,664,845	\$ 141,238	\$ 141,238	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 35,806,083	\$ 35,806,083	\$ --	\$ --	\$ 3,564,772	\$ 3,564,772	\$ 1,319,637	\$ 1,319,637	\$ 1,319,637	\$ 1,319,637												
Unreserved																																									
Fund Balances:																																									
Reserved	1,307,345	4,359,981	2,853,457	12,210,099	--	--	--	--	--	--	\$ 4,673,727	\$ 4,673,727	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 25,404,609	\$ 25,404,609	\$ --	\$ --	\$ 25,404,609	\$ 25,404,609																	
Unreserved:	4,578,117	10,408,365	--	--	--	--	--	--	--	--	\$ 4,673,727	\$ 4,673,727	\$ 55,193,717	\$ 55,193,717	\$ --	\$ --	\$ 14,986,482	\$ 14,986,482	\$ --	\$ --	\$ 14,986,482	\$ 14,986,482																			
Undesignated																																									
Total Equity and Other Credits	\$ 5,885,462	\$ 14,768,346	\$ 2,853,457	\$ 12,210,099	\$ 81,963,475	\$ 2,334,786	\$ 4,673,727	\$ 4,673,727	\$ --	\$ --	\$ 44,544,282	\$ 44,544,282	\$ 55,193,717	\$ 55,193,717	\$ 4,686,165	\$ 4,686,165	\$ 2,657,234	\$ 2,657,234	\$ 277,193,660	\$ 277,193,660	\$ 12,191,480	\$ 12,191,480	\$ 192,074,549	\$ 192,074,549																	
Total Liabilities, Equity and Other Credits	\$ 7,829,530	\$ 16,016,924	\$ 2,887,303	\$ 12,381,788	\$ 130,996,817	\$ 2,657,234	\$ 4,686,165	\$ 4,686,165	\$ 44,544,282	\$ 44,544,282	\$ 55,193,717	\$ 55,193,717	\$ 4,686,165	\$ 4,686,165	\$ 2,657,234	\$ 2,657,234	\$ 12,332,546	\$ 12,332,546	\$ 289,546,206	\$ 289,546,206																					

The accompanying notes are an integral part of the financial statements.

CITY OF BLOOMINGTON, INDIANA
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 ALL GOVERNMENTAL FUND TYPES
 For The Year Ended December 31, 2000

	Governmental Fund Types					Totals (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	Year Ended December 31, 2000	Year Ended December 31,
Revenues:						
Taxes	\$ 16,052,869	\$ 4,855,849	\$ 1,765,529	\$ 3,481,575	\$ 26,155,822	
Licenses and Permits	43,067	--	--	--	--	43,067
Intergovernmental Revenues	905,876	9,176,245	1,102	1,092,702	11,175,925	
Charges for Services	1,611,180	3,465,034	27,800	--	5,104,014	
Fines and Forfeits	72,331	578,758	--	--	651,089	
Miscellaneous	959,669	276,646	176,604	641,861	2,054,780	
Total Revenues	19,644,992	18,552,532	1,971,035	5,216,138	45,184,697	
Expenditures:						
Current:						
General Government	6,295,670	125,578	--	--	6,421,248	
Public Safety	11,313,098	871,536	--	--	12,184,634	
Highways, Streets and Roadways	321,300	3,765,381	--	--	4,086,681	
Welfare	--	4,047,629	--	--	4,047,629	
Sanitation	--	1,379,629	--	--	1,379,629	
Culture and Recreation	--	6,549,299	--	--	6,549,299	
Urban Redevelopment and Housing	547,059	1,355,543	--	--	1,902,602	
Capital Outlay	--	--	--	--	12,100,907	
Debt Service:						
Principal Retirement	--	--	1,599,682	--	1,599,682	
Interest and Fiscal Charges	--	--	1,484,783	--	1,484,783	
Total Expenditures	18,477,127	18,094,595	3,084,465	12,100,907	51,757,094	
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,167,865	257,937	(1,113,430)	(6,884,769)	(6,572,397)	
Other Financing Sources (Uses):						
Operating Transfers In	30,000	868,303	1,057,097	40,000	1,995,400	
Operating Transfers Out	(740,000)	(278,126)	--	(977,987)	(1,995,223)	
Capital Leases	--	--	--	6,835,913	6,835,913	
General Obligation Bond Proceeds	--	--	--	2,355,013	2,355,013	
Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures and Other Uses	457,865	848,114	(56,333)	1,369,060	2,618,706	
Fund Balance - January 1	5,427,597	13,920,232	2,909,790	10,841,039	33,098,658	
Fund Balance - December 31	\$ 5,885,462	\$ 14,768,346	\$ 2,853,457	\$ 12,210,099	\$ 35,717,364	

The accompanying notes are an integral part of the financial statements.

CITY OF BLOOMINGTON, INDIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL -
 (NON-GAAP BASIS) - GENERAL, SPECIAL REVENUE, DEBT SERVICE, AND CAPITAL PROJECTS FUND TYPES
 For The Year Ended December 31, 2000

	General Fund						Budgeted Special Revenue Funds						Budgeted Debt Service Funds	
	Amended Budget		Actual		Variance Favorable (Unfavorable)		Amended Budget		Actual		Variance Favorable (Unfavorable)		Amended Budget	
Revenues:														
Taxes	\$ 15,763,810	\$ 16,052,869	\$ 289,059	\$ 4,843,268	\$ 4,805,849	\$ (37,419)	\$ 1,762,511	\$ 1,765,529	\$ 1,102	\$ 1,102	\$ 3,018			
Licenses and Permits	109,000	43,067	(65,933)	3,100,284	3,306,513	206,229	--	--	--	--	1,102	1,102		
Intergovernmental Revenues	707,098	999,604	299,506	2,509,260	2,269,951	(239,309)	27,800	27,800	--	--	--	--		
Charges for Services	1,415,168	2,278,399	863,231	608,500	540,675	(67,825)	--	--	--	--	--	--		
Fines and Forfeitures	40,000	72,331	32,331	59,500	173,773	114,273	--	--	--	--	--	--		
Miscellaneous	542,600	905,817	363,217	--	--	--	42,700	160,122	117,422					
Total Revenues	<u>18,577,676</u>	<u>20,352,087</u>	<u>1,774,411</u>	<u>11,120,812</u>	<u>11,096,761</u>	<u>(24,051)</u>	<u>1,833,011</u>	<u>1,954,553</u>	<u>121,542</u>					
Expenditures:														
Current:														
General Government	6,266,549	5,596,260	670,289	--	--	--	--	--	--	--	--	--		
Public Safety	11,838,877	11,221,217	617,660	1,093,620	755,301	338,319	--	--	--	--	--	--		
Highways, Streets and Roadways	421,367	319,643	101,724	4,236,840	3,667,707	569,133	--	--	--	--	--	--		
Welfare	--	--	--	408,282	390,454	17,828	--	--	--	--	--	--		
Sanitation	--	--	--	1,583,211	1,376,102	207,109	--	--	--	--	--	--		
Culture and Recreation	--	--	--	6,047,105	5,390,388	656,717	--	--	--	--	--	--		
Urban Redevelopment and Housing	740,024	540,740	199,284	--	--	--	--	--	--	--	--	--		
Capital Outlay	--	--	--	--	--	--	--	--	--	--	--	--		
Debt Service:														
Principal and Interest	--	--	--	--	--	--	--	--	--	--	--	--		
Total Expenditures	<u>19,266,817</u>	<u>17,677,860</u>	<u>1,588,957</u>	<u>13,369,058</u>	<u>11,579,932</u>	<u>1,789,106</u>	<u>3,172,120</u>	<u>3,124,464</u>	<u>47,566</u>					
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(689,141)</u>	<u>2,674,227</u>	<u>3,363,368</u>	<u>(2,248,246)</u>	<u>(483,191)</u>	<u>1,765,055</u>	<u>(1,339,109)</u>	<u>(1,169,911)</u>	<u>169,198</u>					
Other Financing Sources (Uses):														
Operating Transfers In	30,000	30,000	--	750,000	750,177	177	524,200	1,057,097	532,897					
Operating Transfers Out	(740,000)	(740,000)	--	(232,640)	(286,270)	(53,630)	--	--	--					
Excess (Deficiency) of Revenues and Other Sources														
Over (Under) Expenditures	(1,399,141)	1,964,227	3,363,368	(1,730,886)	(19,284)	1,711,602	(814,909)	(112,814)	702,095					
Fund Balance - January 1	<u>4,492,967</u>	<u>4,492,967</u>	<u>--</u>	<u>9,598,579</u>	<u>9,598,579</u>	<u>--</u>	<u>2,437,309</u>	<u>2,437,309</u>	<u>--</u>					
Fund Balance - December 31	<u>\$ 3,093,826</u>	<u>\$ 6,457,194</u>	<u>\$ 3,363,368</u>	<u>\$ 7,867,693</u>	<u>\$ 9,579,295</u>	<u>\$ 1,711,602</u>	<u>\$ 1,622,400</u>	<u>\$ 2,324,495</u>	<u>\$ 702,095</u>					

The accompanying notes are an integral part of the financial statements.

CITY OF BLOOMINGTON, INDIANA
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL -
 (NON-GAAP BASIS) - GENERAL, SPECIAL REVENUE, DEBT SERVICE, AND CAPITAL PROJECTS FUND TYPES
 For The Year Ended December 31, 2000
 (Continued)

	Budgeted Capital Projects Funds			Totals - Memorandum Only		
	Amended Budget	Actual	Variance Favorable (Unfavorable)	Amended Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes	\$ 1,551,454	\$ 1,556,235	\$ 4,781	\$ 23,921,043	\$ 24,180,482	\$ 47,516
Licenses and Permits	--	--	--	3,209,284	3,350,682	141,398
Intergovernmental Revenues	304,369	599,994	295,625	3,548,527	3,897,349	348,822
Charges for Services	--	--	--	2,023,668	2,819,074	795,406
Fines and Forfeitures	--	--	--	99,500	246,104	146,604
Miscellaneous	--	107,409	107,409	585,300	1,173,348	533,729
Total Revenues	1,855,823	2,263,638	407,815	33,387,322	35,667,039	2,279,717
Expenditures:						
Current:						
General Government	--	--	--	6,266,549	5,596,260	670,289
Public Safety	--	--	--	12,932,497	11,976,518	955,979
Highways, Streets and Roadways	--	--	--	4,658,207	3,987,350	670,857
Health	--	--	--	408,282	390,454	17,828
Sanitation	--	--	--	1,563,211	1,376,102	207,109
Culture and Recreation	--	--	--	6,047,105	5,390,388	656,717
Urban Redevelopment and Housing	--	--	--	740,024	540,740	199,284
Capital Outlay	4,463,785	4,025,057	438,728	4,463,785	4,025,057	438,728
Debt Service:						
Principal and Interest	--	--	--	3,172,120	3,124,464	47,656
Total Expenditures	4,463,785	4,025,057	438,728	40,271,780	36,407,333	3,864,447
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,607,962)	(1,761,419)	846,543	(6,884,458)	(740,294)	6,144,164
Other Financing Sources (Uses):						
Operating Transfers In	(218,700)	(473,788)	(255,088)	1,085,500	1,363,486	277,986
Operating Transfers Out	2,353,824	2,353,824	--	1,381,184	1,327,554	(53,630)
Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures	(472,838)	118,617	591,455	(4,417,774)	1,950,746	6,368,520
Fund Balance - January 1	2,386,825	2,386,825	--	18,915,680	18,915,680	--
Fund Balance - December 31	\$ 1,913,987	\$ 2,505,442	\$ 591,455	\$ 14,497,906	\$ 20,866,426	\$ 6,368,520

The accompanying notes are an integral part of the financial statements.

CITY OF BLOOMINGTON, INDIANA

COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS/FUND BALANCES -
 ALL PROPRIETARY FUND TYPES, NONEXPENDABLE TRUST FUNDS AND DISCRETELY PRESENTED COMPONENT UNIT
 For The Year Ended December 31, 2000

	Enterprise	Proprietary Fund Types		Fiduciary		Totals	
		Internal Service	Service	Fund Type	Fund Type	Primary Government (Memorandum Only)	Reporting Entity (Memorandum Only)
		Nonexpendable Trust	Nonexpendable Trust	Year Ended December 31, 2000	Year Ended December 31, 2000	Component Unit	Proprietary
Operating Revenues:							
Commercial and Residential Connection Fees	\$ 17,581,271	\$ --	\$ --	\$ 17,581,271	\$ 188,125	\$ --	\$ 17,581,271
Charges for Services	188,125	--	--	--	2,901,033	2,901,033	--
Miscellaneous	--	--	518	518	--	--	518
Other Operating	1,290,917	84,254	--	1,375,171	708,412	2,083,583	
Employee Contributions	--	1,106,478	--	1,106,478	--	1,106,478	
Total Operating Revenues	19,060,313	4,091,765	518	23,152,596	708,412	23,861,008	
Operating Expenses:							
Pumping	299,819	--	--	299,819	3,519,434	--	299,819
Water Treatment	3,519,434	--	--	3,519,434	1,241,879	--	3,519,434
Distribution	1,241,879	--	--	1,241,879	--	--	1,241,879
Collection System	1,576,747	--	--	1,576,747	621,499	--	1,576,747
Commercial	621,499	--	--	621,499	2,489,110	112,871	621,499
General	2,126,611	362,499	--	2,489,110	3,728,070	657,630	2,601,981
Depreciation	3,706,138	21,932	--	3,728,070	4,385,700	657,630	
Taxes	473,908	--	--	473,908	3,469,106	--	473,908
Claims	964,811	2,504,295	--	3,469,106	468,415	1,601,140	3,469,106
Salaries	--	468,415	--	468,415	674,517	397,275	2,069,555
Supplies	86,897	587,620	--	674,517	105,161	--	1,071,792
Other Services	--	105,161	--	105,161	242,344	39,758	105,161
Insurance	242,344	--	--	242,344	1,016,993	614,490	282,102
Professional Services	1,016,993	--	--	1,016,993	78,221	69,721	1,631,483
Utilities	78,221	--	--	78,221	310,256	65,087	147,942
Maintenance and Repair	310,256	--	--	310,256			375,343
Total Operating Expenses	16,265,557	4,049,922	--	20,315,479	3,557,972	23,873,451	
Operating Income (Loss)	2,794,756	41,843	518	2,837,117	(2,849,560)	(12,443)	

CITY OF BLOOMINGTON, INDIANA
 COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS/FUND BALANCES -
 ALL PROPRIETARY FUND TYPES, NONEXPENDABLE TRUST FUNDS AND DISCRETELY PRESENTED COMPONENT UNIT
 For The Year Ended December 31, 2000

(Continued)

Enterprise	Proprietary Fund Types	Fiduciary		Government		(Memorandum Only)	Totals Reporting Entity
		Internal	Service	Fund Type	Year Ended		
				Nonexpendable	December 31, 2000		
Nonoperating Revenues (Expenses):							
Interest Income	\$ 696,555	\$ 134,232	\$ —	\$ —	\$ 830,787	\$ 204,799	\$ 1,035,586
Intergovernmental Revenues	—	—	—	—	—	1,239,831	1,239,831
Other	47,269	—	—	—	47,269	—	47,269
Interest on Debt and Paying Agent Fees	(2,348,321)	—	—	—	(2,348,321)	—	(2,348,321)
P.C.B. Litigation and Expense	(10,602)	—	—	—	(10,602)	—	(10,602)
Gain on Disposal of Assets	48,299	4,692	—	—	52,991	—	52,991
Taxes	—	—	—	—	—	1,003,012	1,003,012
Amortization Expense	(39,987)	—	—	—	(39,987)	—	(39,987)
Property Lease	60,000	—	—	—	60,000	—	60,000
Net Income (Loss) Before Operating Transfers	1,247,969	180,767	518	1,429,254	(401,918)	1,027,336	
Other Financing Sources (Uses):							
Operating Transfers Out	—	—	—	(177)	(177)	—	(177)
Net Income (Loss)	1,247,969	180,767	341	1,429,077	(401,918)	1,027,159	
Retained Earnings/Fund Balances as Previously Reported - January 1	34,141,809	1,280,108	9,193	35,431,110	3,966,690	39,397,800	
Prior Period Adjustment - (Note 16)	275,067	—	—	—	—	—	275,067
Retained Earnings/Fund Balances - January 1, Restated	34,416,876	1,280,108	9,193	35,431,110	3,966,690	39,672,867	
Retained Earnings/Fund Balances - December 31	\$ 35,664,845	\$ 1,460,875	\$ 9,534	\$ 36,860,187	\$ 3,564,772	\$ 40,700,026	

The accompanying notes are an integral part of the financial statements.

CITY OF BLOOMINGTON, INDIANA
COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES, NONEXPENDABLE TRUST FUNDS AND DISCRETELY PRESENTED COMPONENT UNIT
For The Year Ended December 31, 2000

	Proprietary Fund Types		Fiduciary Fund Type	Primary Government (Memorandum Only)	Component Unit	Totals Reporting Entity (Memorandum Only)
	Enterprise	Internal Service	Trust	December 31, 2000	Proprietary	December 31, 2000
Cash Flows From Operating Activities:						
Operating Income (Loss)	\$ 2,794,756	\$ 41,843	\$ 518	\$ 2,837,117	\$ (2,849,560)	\$ (12,443)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:						
Depreciation Expense	3,706,138	21,932	--	3,728,070	657,630	4,385,700
Bad Debt Expense	17,475	--	--	17,475	--	17,475
Nonoperating Expenses	96,667	--	--	96,667	--	96,667
Change in Assets and Liabilities:						
Accounts Receivable	172,255	--	--	172,255	8,539	180,794
Due From Other Funds	91,302	69,439	--	160,741	--	160,741
Prepaid Expense	(1,792)	--	--	(1,792)	--	(1,792)
Inventory	(90,357)	20,691	--	(69,666)	(32,886)	(102,552)
Advances to Other Funds	22,140	--	--	22,140	--	22,140
Accounts Payable	(120,357)	47,217	--	(73,140)	(9,838)	(82,978)
Payroll and Withholdings Payable	5,481	--	--	5,481	14,414	19,895
Taxes Payable	1,465	--	--	1,465	--	1,465
Compensated Absences Payable	61,796	2,610	--	64,406	--	64,406
Due To Other Funds	(748,360)	(28,779)	--	(777,139)	--	(777,139)
Unearned Revenue	30,533	--	--	30,533	2,599	33,132
Customer Deposits	(89,601)	--	--	(103,472)	--	(103,472)
Interest Reported as Operating Income	--	--	(518)	(518)	--	(518)
Estimated Unfiled Claims	--	5,395	--	5,395	--	5,395
Customer Advances	(18,748)	--	--	(18,748)	--	(18,748)
Net Cash Provided (Used) by Operating Activities	5,930,793	180,348	--	6,097,270	(2,209,102)	3,888,168

The accompanying notes are an integral part of the financial statements.

CITY OF BLOOMINGTON, INDIANA
 COMBINED STATEMENT OF CASH FLOWS
 ALL PROPRIETARY FUND TYPES, NONEXPENDABLE TRUST FUNDS AND DISCRETELY PRESENTED COMPONENT UNIT
 For The Year Ended December 31, 2000

(Continued)

	Proprietary Fund Types	Internal Service	Fiduciary Fund Type	Totals		Reporting Entity (Memorandum Only)
				Nonexpendable Trust	Primary Government (Memorandum Only)	
Enterprise	Enterprise	Service	Trust	December 31, 2000	Component Unit	December 31, 2000
	\$ -	\$ -	\$ -	\$ -	\$ 1,003,012	\$ 1,003,012
Taxes					1,505,982	1,505,982
Intergovernmental Receipts					(177)	(177)
Transfer to Other Funds						
Net Cash Provided (Used) by Noncapital Financing Activities					(177)	2,508,994
						2,508,817
Cash Flows From Capital and Related Financing Activities:						
Acquisition and Construction of Capital Assets	(11,130,297)				(11,130,297)	(219,389)
Principal Paid on Revenue Bonds	(1,390,000)				(1,390,000)	(1,390,000)
Principal Portion of Capital Lease Obligations	(93,569)				(93,569)	(93,569)
Principal Paid of Notes Payable	(13,982)				(13,982)	(13,982)
Interest Paid on Revenue Bonds	(2,372,329)				(2,372,329)	(2,372,329)
Interest Portion of Capital Lease Obligations	(30,651)				(30,651)	(30,651)
Interest Paid on Notes Payable	(7,160)				(7,160)	(7,160)
Capital Contributions	821,416				821,416	1,020,954
Proceeds From Sale of Revenue Bonds	2,872,260				2,872,260	2,872,260
Proceeds From Sale of Equipment	62,791				67,483	67,483
Net Cash Provided (Used) by Capital and Related Financing Activities	(11,281,521)					
Cash Flows From Investing Activities:						
Sale of Investments	--	15,670,285			15,673,225	--
Purchase of Investments	(305,350)	(16,323,285)			(16,631,575)	--
Interest on Investments	706,197	130,142			836,316	196,527
Net Cash Provided (Used) by Investing Activities	400,847	(522,858)			(121,834)	196,527
						74,693
Net Increase (Decrease) in Cash and Cash Equivalents	(4,949,881)	(337,818)			(5,301,570)	476,568
Cash and Cash Equivalents at Beginning of Year	14,055,277	1,382,822			15,438,102	3,116,771
Cash and Cash Equivalents at End of Year	\$ 9,105,396	\$ 1,045,004			\$ 10,136,332	\$ 3,593,339
Noncash Investing, Capital and Financing Activities						
Contribution of Fixed Assets From City	\$ --	\$ 673,031			\$ 673,031	\$ --
Assets Acquired by Capital Lease					335,653	\$ 335,653

The accompanying notes are an integral part of the financial statements.

CITY OF BLOOMINGTON, INDIANA
COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES, NONEXPENDABLE TRUST FUNDS
AND DISCRETELY PRESENTED COMPONENT UNIT
For The Year Ended December 31, 2000

(Continued)

Reconciliation of Cash and Cash Equivalents

for Trust Funds

Pension Trust Funds:

Police Pension

Fire Pension

Total Pension Trust

Nonexpendable Trust Funds:

Rosehill Cemetery Trust

Total Trust Funds

\$	684	684
	1,548	1,548
	<hr/>	<hr/>
	2,232	2,232
	<hr/>	<hr/>
\$	3	3
	<hr/>	<hr/>
	2,235	2,235
	<hr/>	<hr/>

The accompanying notes are an integral part of the financial statements.

CITY OF BLOOMINGTON, INDIANA
 COMBINED STATEMENT OF CHANGES IN PLAN NET ASSETS
 PENSION TRUST FUNDS
 For the Year Ended December 31, 2000

	Total
Additions:	
Member Contributions	\$ 50,805
Employer Contributions	1,567,790
Investment Income	285,080
Total Additions	1,903,675
Deductions:	
Benefits	2,115,457
Administrative Expense	41,877
Total Deductions	2,157,334
Net Decrease	(253,659)
Net Assets Held in Trust for Pension Benefits, January 1	4,917,852
Net Assets Held in Trust for Pension Benefits, December 31	\$ 4,664,193

The accompanying notes are an integral part of the financial statements.

CITY OF BLOOMINGTON, INDIANA
NOTES TO FINANCIAL STATEMENTS

Note 1. **Basis of Presentation and Significant Accounting Policies**

The City of Bloomington was established under the laws of the State of Indiana. The City operates under a Council-Mayor form of government and provides the following services: public safety (police and fire), highways and streets, health and social services, culture-recreation, public improvements, planning and zoning, general administrative services, water, sewer, urban redevelopment and housing, and sanitation.

A. **Reporting Entity**

As required by generally accepted accounting principles, these financial statements present the City of Bloomington (the primary government) and its significant component unit. The component unit discussed below is included in the City's reporting entity because of the significance of its operational and financial relationships with the City.

B. **Individual Component Unit Disclosures**

Discretely Presented Component Unit

The component unit column in the combined financial statements includes the financial data of the City's significant component unit. It is reported in a separate column to emphasize that it is legally separate from the City.

The Public Transportation Corporation (Transit) operates a mass transit system for the City. The primary government appoints a voting majority of Transit's board and a financial benefit/burden relationship exists between the City and Transit. Transit is presented as a proprietary fund type.

Complete financial statements of the individual component unit can be obtained from its administrative office.

Administrative Office:

Bloomington Public Transportation Corporation
130 West Grimes Lane
Bloomington, Indiana 47401

CITY OF BLOOMINGTON, INDIANA
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 1. Basis of Presentation and Significant Accounting Policies (Continued)

C. Fund Accounting

The City uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designated to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designated to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds are classified into three categories: Governmental, Proprietary and Fiduciary. Each category, in turn, is divided into separate "fund types."

Governmental Funds are used to account for all or most of a government's general activities, including the collection and disbursement of earmarked monies (Special Revenue Funds), the servicing of general long-term debt (Debt Service Funds) and the acquisition or construction of general fixed assets (Capital Projects Funds). The General Fund is used to account for all activities of the general government not accounted for in some other fund.

Proprietary Funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities can be provided either to outside parties (Enterprise Funds) or to other departments or agencies primarily within the government (Internal Service Funds).

Fiduciary Funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government. When these assets are held under the terms of a formal trust agreement, either a Pension Trust Fund or a Nonexpendable Trust Fund is used.

CITY OF BLOOMINGTON, INDIANA
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 1. Basis of Presentation and Significant Accounting Policies (Continued)

D. Basis of Accounting

The accounting and financial reporting treatment applied to a fund are determined by its measurement focus. All Governmental Funds are accounted for using a current financial resources measurement focus. Within this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All Proprietary Funds, Pension Trust Funds and Nonexpendable Trust Funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included in the balance sheet. Fund equity of the Proprietary Funds (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary Fund type operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in net total assets.

The modified accrual basis of accounting is used by all Governmental Fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The government considers the Governmental Fund revenues as available if they are collected within sixty days after year end. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the Debt Service Fund for payments to be made early in the following year.

Those revenues susceptible to accrual are property taxes, licenses, interest revenue and charges for services. Fines and permits are not susceptible to accrual because generally they are not measurable until received in cash.

The accrual basis of accounting is utilized by Proprietary Fund types, Pension Trust Funds and Nonexpendable Trust Funds. Under this method, revenues, including contributions received by pension trust funds, are recorded when earned and expenses, including benefits and refunds paid by pension trust funds, are recorded at the time the liabilities are incurred.

CITY OF BLOOMINGTON, INDIANA
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 1. Basis of Presentation and Significant Accounting Policies (Continued)

D. Basis of Accounting (Continued)

For proprietary fund activity the City has elected, as permitted under GASB Statement No. 20, to apply all GASB pronouncements and to apply all FASB statements and Interpretations, Accounting Principles Board Opinions and Accounting Research Bulletins issued on or before November 30, 1989, not in conflict with or contradicted by GASB pronouncements.

E. Fixed Assets

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in Governmental Funds, and the related assets are reported in the General Fixed Assets Account Group.

All purchased fixed assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist. Donated fixed assets are valued at their fair market value on the date received.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. However, improvements are capitalized.

Public domain ("infrastructure") general fixed assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems are not capitalized, as these assets are immovable and of value only to the City.

Assets in the General Fixed Assets Account Group are not depreciated. In Proprietary Funds, the following estimated useful lives are used to compute depreciation using the straight-line method:

	Primary Government		Component Unit
	Enterprise	Internal Service	Transit
Buildings	40-60 Years	30 Years	30 Years
Improvements	10-80 Years	30 Years	30 Years
Equipment	5-30 Years	5-15 Years	5-10 Years

CITY OF BLOOMINGTON, INDIANA
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 1. Basis of Presentation and Significant Accounting Policies (Continued)

E. Fixed Assets (Continued)

Interest is capitalized on Proprietary Fund assets acquired with tax-exempt debt. The amount of interest to be capitalized is calculated by offsetting interest expense incurred from the date of the borrowing until completion of the project with interest earned on invested proceeds over the same period.

F. Long-Term Obligations

Long-Term debt is recognized as a liability of a Governmental Fund when due, or when resources have been accumulated in the Debt Service Fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a Governmental Fund. The remaining portion of such obligations is reported in the General Long-Term Debt Group.

G. Budgets and Budgetary Accounting

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The Mayor submits to the City Council a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.
2. Prior to adoption, the budget is advertised and public hearings are conducted by the City Council. This is to obtain taxpayer comments.
3. In August of each year, the budget is approved by the City Council through passage of an ordinance.
4. Copies of the budget ordinance and advertisements are sent to the State Board of Tax Commissioners. The budget becomes legally enacted after the City Controller receives approval of the State Board of Tax Commissioners. The City's maximum tax levy is restricted by Indiana law, with certain adjustments and exceptions. If the advertised budget exceeds the spending and tax limits of the state control laws, an excess levy can be granted by the State Board of Tax Commissioners, upon appeal by the City. The budget ordinance as approved by the State Board of Tax Commissioners becomes the governmental unit's expenditure budget.
5. The level of control at which expenditures may not exceed appropriations without the City Council's approval is by object and department within the General Fund, and by object within the fund for all other budgeted funds.

CITY OF BLOOMINGTON, INDIANA
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 1. Basis of Presentation and Significant Accounting Policies (Continued)

G. Budgets and Budgetary Accounting (Continued)

6. Management may not amend the budgets at this level of control without approval of the City Council.
7. The City Council may amend budgets by the adoption of amendatory ordinances. Amendments which result in net increases in expenditure budgets must be approved by the State Board of Tax Commissioners.
8. Formal legally adopted annual budgets are required by state statute and are employed as a management control device for the following funds:

General Fund

Special Revenue Funds:

Local Road and Street, Motor Vehicle Highway,
Park and Recreation, Parking Enforcement, Rosehill
Cemetery, Telecommunications Nonreverting,
Police Education, Solid Waste,
Alternative Transportation

Debt Service Funds:

Park District Bond, Redevelopment District Bond,
Street Bond, Municipal Facilities, Truck Route Bond,
Golf Course Bond

Capital Projects Funds:

Cumulative Capital Improvement,
Cumulative Capital Development,
Cumulative Capital Equipment,
Gates Construction

Internal Service Funds:

Risk Management, Fleet Maintenance

Pension Trust Funds:

Police Pension, Fire Pension

CITY OF BLOOMINGTON, INDIANA
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 1. Basis of Presentation and Significant Accounting Policies (Continued)

G. Budgets and Budgetary Accounting (Continued)

9. The City's budgetary process is based upon accounting for transactions on the cash basis, which is a basis other than generally accepted accounting principles (GAAP basis). Appropriations lapse with the expiration of the budgetary period unless encumbered with a purchase order or contract. Encumbered appropriations for purchase orders or contracts are carried forward and reappropriated in the subsequent year's budget.
10. Budgeted amounts are as originally adopted, or as amended by the City Council and approved by the State Board of Tax Commissioners in the regular legal manner. Individual amendments increased the original budgeted appropriations by \$310,860 during 2000.
11. The major differences between budget basis and the GAAP basis for all funds which have adopted budgets are:
 - (a) Revenues are recorded when received in cash (budget) as opposed to susceptible to accrual (GAAP).
 - (b) Expenditures are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
12. The following reconciliation of budget basis to GAAP basis is for the budgeted Governmental Funds only, the nonbudgeted funds are shown as a net amount.

Adjustments necessary to convert the results of operations for the budgeted Governmental Funds at the end of the year on the GAAP basis to the budget basis are as follows:

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses (Budgetary Basis)	\$ 2,674,227	\$ (483,191)	\$ (1,169,911)	\$ (1,761,419)
Adjustments: To Adjust Revenues for Accruals	(707,095)	84,352	16,482	(1,182)

CITY OF BLOOMINGTON, INDIANA
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 1. Basis of Presentation and Significant Accounting Policies (Continued)

G. Budgets and Budgetary Accounting (Continued)

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds
Adjustments (Continued):				
To Adjust Expenditures for Accruals	\$ (799,267)	\$ (162,377)	\$ 39,999	\$ (83,516)
Nonbudgeted Funds – Net	--	819,153	--	13,947,024
 Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses (GAAP Basis)				
	\$ 1,167,865	\$ 257,937	\$ (1,113,430)	\$ (6,884,769)

H. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the General Fund, Special Revenue Funds, Capital Projects Funds, Internal Service Funds, and Pension Trust Funds. Encumbrances do not lapse with the expiration of the budget period. Encumbrances outstanding at year end, if material, are reported as reservation of fund balances for Governmental Fund types since they do not constitute expenditures or liabilities.

CITY OF BLOOMINGTON, INDIANA
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 1. Basis of Presentation and Significant Accounting Policies (Continued)

I. Property Taxes

The Treasurer of Monroe County, Indiana, levies and collects property taxes for all governmental units within the County. The 1999 property taxes were levied by February 1, 2000, on assessed valuations determined by the Auditor of Monroe County and were based upon March 1, 1999, assessed valuations adjusted for estimated appeals and tax credits. Taxable property is assessed at 33 1/3% of the true tax value.

Taxes, which attach as a lien on March 1, were due and payable to the County Treasurer in two equal installments on May 10, 2000, and November 10, 2000. All property taxes collected by the County Treasurer for the 2000 settlement were to be remitted to the various units prior to December 31. The City's portion of tax collections was remitted to the City Controller.

Delinquent property taxes outstanding at year end for city funds, net of an allowance for uncollectible accounts, are recorded as a receivable with an offset to deferred revenue since they are not considered available.

Transit's portion of property taxes outstanding at year end, net of an allowance for uncollectible accounts, is recorded as a receivable with an offset to deferred revenues.

J. Deferred Revenues

The City reports deferred revenue on its combined balance sheet. Deferred revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when resources are received by the government before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the government has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized. Property taxes receivable have been reported as deferred revenues as shown in the following schedule.

CITY OF BLOOMINGTON, INDIANA
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 1. Basis of Presentation and Significant Accounting Policies (Continued)

J. Deferred Revenues (Continued)

<u>Funds</u>	<u>Amount</u>
General	\$ 331,282
Park and Recreation	117,747
Rosehill Cemetery	12,300
Park District Bond	11,552
Street Bond	10,024
Municipal Facilities	12,270
Cumulative Capital Development	20,582
Cumulative Capital Equipment	29,093
Police Pension	6,219
Fire Pension	<u>6,219</u>
Total Primary Government	557,288
Component Unit: Transit	<u>22,796</u>
Total Reporting Entity	<u>\$ 580,084</u>

K. Inventories

Inventories for Proprietary Funds are valued at the lower of cost (first-in, first-out) or market, and consist of maintenance supplies and replacement parts held for consumption. The City does not record inventories in its Governmental Funds. Materials and supplies purchased from these funds are recorded as expenditures at the time of purchase.

Inventories for Transit consist of materials and supplies for repair and maintenance and are recorded using the average cost method.

CITY OF BLOOMINGTON, INDIANA
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 1. Basis of Presentation and Significant Accounting Policies (Continued)

L. Compensated Absences

Paid time off (PTO) is earned by part and full-time employees based on the number of years employed and ranges from seven days to twenty-two days per year. PTO leave may be used for any purpose. PTO leave must be used within the calendar year earned unless otherwise requested by the employee's department head. PTO leave carried forward due to these special requests that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts not expected to be liquidated with expendable available financial resources are reported in the general long-term account group.

PTO leave not carried forward is converted to sick leave for employees not covered under a collective bargaining agreement. The employees under the agreement earn sick leave at the rate of one day per full-time equivalent month worked. The accumulation of sick leave is unlimited, but any unused balance is not paid to employees upon separation from employment. No liability is reported for unpaid accumulated sick leave.

M. Cash and Cash Equivalents

Cash and cash equivalents include amounts in demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

N. Investments

Nonparticipating interest earning investment contracts that are not reported as cash and cash equivalents are reported as investments at cost.

State Statutes also authorize the City to invest in securities backed by the full faith and credit of the U.S. Treasury and repurchase agreements. The statutes require that repurchase agreements be fully collateralized by U.S. Government or U.S. Government Agency Obligations.

All investments of the City and Transit consisted entirely of nonparticipating interest earning investment contracts and are reported at cost.

CITY OF BLOOMINGTON, INDIANA
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 1. Basis of Presentation and Significant Accounting Policies (Continued)

O. Bond Discounts/Issuance Costs

In Governmental Fund types, bond discounts and issuance costs are recognized in the current period. Bond discounts and issuance costs for Proprietary Fund types are deferred and amortized over the term of the bonds using the bonds outstanding method, which approximates the effective interest method.

Bond discounts are presented as a reduction of the face amount of bonds payable whereas issuance costs are recorded as deferred charges.

P. Memorandum Only - Total Columns on Combined Statements

Total columns on the Combined Statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, and cash flows in conformity with generally accepted accounting principles. This data is not comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Note 2. Deposits and Investments

At year end, the City's carrying amount of deposits were \$1,081,625 and the bank balance was \$6,556,522. Of the bank balance, \$5,346,479 was covered by federal depository insurance or by the Indiana Public Deposit Fund and the remaining balance of \$1,210,043 was collateralized with securities held by the pledging financial institution's agent in the City's name.

At year end, Transit's bank balances of deposits with financial institutions were entirely insured by federal depository insurance or by the Indiana Public Deposit Fund.

The investments of the City and Transit consisted entirely of nonparticipating interest earning investment contracts (certificates of deposit) and were entirely insured by federal depository insurance or by the Indiana Public Deposit Fund. These certificates of deposit are not classified as investments according to GASB Statement No. 3 and therefore are not categorized by their level of risk.

CITY OF BLOOMINGTON, INDIANA
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 3. General Fixed Assets Account Group

Records are not available providing the historical cost amounts for some fixed assets of the City. For reporting, estimates of historical costs have been used. The estimates are based on construction cost indexes applied to estimated current construction or acquisition costs. Any differences between the estimated historical costs and the actual historical costs are not considered material.

The following schedule discloses the amounts of fixed assets reported at estimated and actual historical costs:

	Estimated Historical Cost	Actual Historical Cost	Total
Land	\$ 4,311,064	\$ 8,084,933	\$ 12,395,997
Buildings	12,996,876	13,366,735	26,363,611
Improvements Other Than Buildings	439,811	3,669,755	4,109,566
Machinery and Equipment	<u>--</u>	<u>12,324,543</u>	<u>12,324,543</u>
 Totals	 <u>\$ 17,747,751</u>	 <u>\$ 37,445,966</u>	 <u>\$ 55,193,717</u>

The additions and deletions of general fixed assets occurring during 2000 were as follows:

	Balance 1-1-00	Additions	Deletions	Balance 12-31-00
Land	\$11,886,668	\$ 575,062	\$ 65,733	\$ 12,395,997
Buildings	25,932,372	631,239	200,000	26,363,611
Improvements Other Than Buildings	3,471,387	653,469	15,290	4,109,566
Machinery and Equipment	11,646,929	1,498,147	820,533	12,324,543
 Totals	 <u>\$52,937,356</u>	 <u>\$ 3,357,917</u>	 <u>\$ 1,101,556</u>	 <u>\$ 55,193,717</u>

CITY OF BLOOMINGTON, INDIANA
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 4. **Leases**

A. Operating Leases

The City has no material leases which are classified as operating leases.

B. Capital Leases

The following is an analysis of leased property under capital leases by major classes:

	<u>Asset Balance at December 31, 2000</u>		
	General Fixed Assets	Enterprise Assets	Total
Land	\$ 3,660,494	\$ --	\$ 3,660,494
Buildings	12,041,158	335,653	12,376,811
Improvements Other Than Buildings	1,252,327	--	1,252,327
Machinery and Equipment	1,649,400	385,987	2,035,387
Totals	\$ 18,603,379	\$ 721,640	\$ 19,325,019

The following is a schedule by years of future minimum lease payments under capital leases, together with the present value of the net minimum lease payments as of December 31, 2000:

<u>Year</u>	<u>General Long- Term Debt</u>	<u>Enterprise Debt</u>	<u>Total</u>
2001	\$ 1,948,908	\$ 124,220	\$ 2,073,128
2002	2,033,923	124,220	2,158,143
2003	2,232,617	124,220	2,356,837
2004	2,239,469	43,908	2,283,377
2005	2,003,560	43,908	2,047,468
Later Years	<u>19,051,807</u>	<u>175,632</u>	<u>19,227,439</u>
 Total Minimum Lease Payments	 29,510,284	 636,108	 30,146,392
 Less Amount Representing Interest	 <u>10,301,712</u>	 <u>110,221</u>	 <u>10,411,933</u>
 Present Value of Net Minimum Lease Payments	 <u>\$ 19,208,572</u>	 <u>\$ 525,887</u>	 <u>\$ 19,734,459</u>

CITY OF BLOOMINGTON, INDIANA
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 5. Long-Term Debt

A. Changes in General Long-Term Liabilities

During 2000 the following changes occurred in liabilities reported in the general long-term debt account group:

	Balance 1-1-00	Additions	Deletions	Balance 12-31-00
General Obligation Debt	\$ 12,425,000	\$ 2,430,000	\$ 575,000	\$ 14,280,000
Revenue Debt	530,000	--	345,000	185,000
Capital Lease	13,162,120	6,835,913	789,461	19,208,572
Compensated Absences	82,824	134,599	--	217,423
Net Pension Obligation	7,483,641	3,169,646	--	10,653,287
 Totals	 <u>\$ 33,683,585</u>	<u>\$12,570,158</u>	<u>\$1,709,461</u>	<u>\$ 44,544,282</u>

B. Changes in Long-Term Bonds

	General Obligation	Revenue	Total
Bonds Payable at January 1, 2000	\$ 12,425,000	\$ 42,180,000	\$ 54,605,000
Bonds Matured	575,000	1,735,000	2,310,000
Bonds Issued	2,430,000	--	2,430,000
 Bonds Payable at December 31, 2000	<u>14,280,000</u>	<u>40,445,000</u>	<u>54,725,000</u>
Unamortized Discounts	--	(368,357)	(368,357)
 Totals	 <u>\$ 14,280,000</u>	<u>\$ 40,076,643</u>	<u>\$ 54,356,643</u>

CITY OF BLOOMINGTON, INDIANA
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 5. Long-Term Debt (Continued)

C. Description of Bond Issue

General Obligation Bonds:	Payable <u>12-31-00</u>
\$1,500,000 1980 Redevelopment District general obligation bonds payable from the Redevelopment Bond Fund in an installment of \$180,000 plus interest through January 1, 2001; interest at 7.00 percent.	\$ 180,000
\$3,800,000 1988 Park District general obligation bonds payable from the Park District Bond Fund in installments of \$330,000 to \$405,000 plus interest through January 1, 2004; interest at 7.00 to 7.30 percent.	1,460,000
\$7,750,000 1998 Street Construction general obligation bonds payable from the Street Bond Fund in installments of \$60,000 to \$900,000 plus interest through January 1, 2017; interest at 4.38 to 5.00 percent.	7,750,000
\$2,460,000 1999 Park District Golf Course Construction general obligation bonds payable from the Park District Golf Course Bond Fund in installments of \$10,000 to \$325,000 plus interest through February 1, 2019; interest at 4.35 to 5.00 percent.	2,460,000
\$2,430,000 2000 Redevelopment District general obligation bonds payable from the Redevelopment Bond Fund in installments of \$65,000 to \$250,000 plus interest through February 1, 2015; interest at 4.55 to 5.70 percent.	<u>2,430,000</u>
Total General Obligation Bonds	<u>14,280,000</u>

CITY OF BLOOMINGTON, INDIANA
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 5. Long-Term Debt (Continued)

C. Description of Bond Issue (Continued)

	<u>Payable</u> <u>12-31-00</u>
Revenue Bonds:	
\$6,740,000 1989 Wastewater Refunding Revenue Bonds payable from the Wastewater Utility Bond and Interest Fund in installments of \$515,000 to \$670,000 plus interest through January 1, 2005; interest at 6.75 to 7.20 percent.	\$ 2,960,000
\$18,500,000 1995 Wastewater Revenue Bonds payable from the Wastewater Bond and Interest Fund in installments of \$300,000 to \$1,330,000 Plus interest through January 1, 2025; Interest at 5.75 to 5.875 percent.	17,465,000
\$7,895,000 1993 Water Refunding Revenue Bonds payable from the Water Utility Bond and Interest Fund in installments of \$360,000 to \$700,000 plus interest through January 1, 2009; interest at 4.25 to 5.35 percent.	5,085,000
\$1,600,000 1995 Redevelopment District County Option Income Tax Bonds payable from the Truck Route Bond Fund in an installment of \$185,000 plus interest through January 15, 2001; interest at 4.40 percent.	185,000
\$7,200,000 1995 Waterworks Revenue Bonds payable from the Water Utility Bond and Interest Fund in installments of \$160,000 to \$580,000 plus Interest through January 1, 2020; interest at 5.70 to 5.80 percent.	6,550,000
\$8,200,000 1999 Wastewater Revenue Bonds payable from the Wastewater Bond and Interest Fund in installments of \$150,000 to \$505,000 plus interest through January 1, 2029; interest at 4.5 to 5.20 percent.	<u>8,200,000</u>
Total Revenue Bonds	<u>40,445,000</u>
Total Bonds	<u>\$ 54,725,000</u>

CITY OF BLOOMINGTON, INDIANA
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 5. Long-Term Debt (Continued)

D. Debt Service Requirements to Maturity

The annual requirements to service all long-term bond issues outstanding as of December 31, 2000, including principal and interest are as follows:

Year	General Obligation	Revenue	Total
2001	\$ 1,223,342	\$ 4,028,466	\$ 5,251,808
2002	1,207,992	3,856,557	5,064,549
2003	1,286,987	3,847,746	5,134,733
2004	1,203,101	3,847,247	5,050,348
2005	803,535	3,849,299	4,652,834
2006-2025	<u>16,005,743</u>	<u>50,686,442</u>	<u>66,692,185</u>
Totals	<u>\$ 21,730,700</u>	<u>\$ 70,115,757</u>	<u>\$ 91,846,457 *</u>

*Includes interest of \$37,121,457

E. Notes Payable – Enterprise Debt

The annual requirements to service the note payable as of December 31, 2000, including principal and interest are as follows:

Year	Amount
2001	\$ 19,380
2002	21,142
2003	21,142
2004	21,142
2005	21,142
2006-2009	<u>79,283</u>
Total	<u>\$ 183,231 *</u>

*Includes interest of \$31,736

CITY OF BLOOMINGTON, INDIANA
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 5. Long-Term Debt (Continued)

F. Loans Payable – Enterprise Debt

The Enterprise Funds, the Water and Wastewater Utilities, have made loan agreements with the State of Indiana through its revolving loan program to finance various construction projects. The funds are loaned as the construction costs are incurred.

The agreements provide for maximum loans of \$10,850,000 for the Water Utility and \$15,907,000 for the Wastewater Utility. As of December 31, 2000, the amounts loaned were \$1,461,667 for the Water Utility and \$1,410,593 for the Wastewater Utility. Annual debt service requirements for the loans will not be established until the construction projects are completed.

Note 6. Interfund Receivables, Payables and Transfers

The composition of interfund balances as of December 31, 2000, is as follows:

	Due From Other Funds	Due to Other Funds
General Fund	\$ 847,541	\$ 664,256
Special Revenue Funds:		
Motor Vehicle Highway	--	39,436
Park and Recreation	--	130,022
Rosehill Cemetery	--	3,713
Parking Enforcement	--	6,696
Park and Recreation		
Nonreverting Operating	--	3,366
CDBG	2,464	5,301
Child Care Development	1,575	5,517
Solid Waste	--	18,144
Enterprise Funds:		
Water Utility	365,017	968,261
Wastewater Utility	1,322,088	723,131
Internal Service Funds:		
Risk Management	--	3,414
Fleet Maintenance	38,318	5,746
Totals	<u>\$ 2,577,003</u>	<u>\$ 2,577,003</u>

CITY OF BLOOMINGTON, INDIANA
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 6. Interfund Receivables, Payables and Transfers (Continued)

	Interfund Receivables	Interfund Payables
General Fund	\$ 37,139	\$ --
Special Revenue Funds:		
Child Care Development	--	37,139
Industrial Incentive Loan	--	10,093
CDBG	34,577	--
H.O.M.E.	--	34,577
Capital Projects Funds:		
Industrial Development	<u>10,093</u>	<u>--</u>
Totals	<u>\$ 81,809</u>	<u>\$ 81,809</u>

Transfers between funds and fund types during the year 2000 are as follows:

	Transfer In	Transfer Out
General Fund	\$ 30,000	\$ 740,000
Special Revenue Funds:		
Park and Recreation	--	183,392
Park and Recreation N/R Capital	14,734	--
Rosehill Cemetery	177	--
Park and Recreation N/R Operating	--	14,734
Park and Recreation Land Acquisition	63,392	--
Parking Meter	--	80,000
Alternative Transportation	50,000	--
Solid Waste	700,000	--
Special Grants	40,000	--
Debt Service Funds:		
Redevelopment District Bond	233,152	--
Street Bond	423,445	--
Golf Course Bond	120,000	--
Municipal Facilities	280,500	--
Capital Project Funds:		
Redevelopment TIF Downtown	--	80,500
Redevelopment TIF Whitehall	--	25,000
Fire Capital	40,000	--
Cumulative Capital Equipment	--	265,636
Street Construction	--	397,809
Gates Construction	--	208,152
Trust Funds:		
Rosehill Cemetery Trust	<u>--</u>	<u>177</u>
Totals	<u>\$ 1,995,400</u>	<u>\$ 1,995,400</u>

CITY OF BLOOMINGTON, INDIANA
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 7. Enterprise Funds Segment Information

The City maintains two Enterprise Funds that provide water and sewage services. These funds are intended to be self-supporting through user fees charged for services to the public. Financial segment information as of and for the year ended December 31, 2000, is presented below.

	Primary Government		Total Primary Government	Component Unit		Total Reporting Entity
	Water	Wastewater		Public Transportation Corporation		
Operating Revenue	\$7,940,772	\$ 11,119,541	\$ 19,060,313	\$ 708,412	\$ 19,768,725	
Operating Grants	--	--	--	1,239,831	1,239,831	
Tax Revenues	--	--	--	1,003,012	1,003,012	
Other Revenue (Expense)	(555,254)	(991,533)	(1,546,787)	204,799	(1,341,988)	
Depreciation	1,268,401	2,437,737	3,706,138	657,630	4,363,768	
Operating Income (Loss)	1,051,695	1,743,061	2,794,756	(2,849,560)	(54,804)	
Net Income (Loss)	496,441	751,528	1,247,969	(401,918)	846,051	
Current Capital Contributions and Transfers	1,141,714	2,040,904	3,182,618	199,538	3,382,156	
Property, Plant and Equipment:						
Additions	3,150,611	5,130,636	8,281,247	219,389	8,500,636	
Deletions	227,763	287,295	515,058	(698,991)	(183,933)	
Net Working Capital	300,986	2,350,391	2,651,377	2,966,797	5,618,174	
Total Assets	48,841,410	82,155,407	130,996,817	12,352,546	143,349,363	
Long-Term Liabilities:						
Revenue Bonds Payable						
Long-Term Portion	10,890,536	27,381,107	38,271,643	--	38,271,643	
Customer Advances for Construction	1,109,051	--	1,109,051	--	1,109,051	
Total Equity	32,069,385	49,894,090	81,963,475	12,191,480	94,154,955	

CITY OF BLOOMINGTON, INDIANA
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 8. Fund Balance/Retained Earnings Reservations

Reservations of fund balances/retained earnings have been recorded to indicate that a portion of the balance has been legally segregated for the following purposes:

<u>Fund Balances Reserved For:</u>	Fund Type				
	General Fund	Special Revenue	Debt Service	Capital Projects	Trust
Encumbrances	\$ 1,307,345	\$ 1,465,614	\$ --	\$ --	\$ --
Debt Service	--	--	2,853,457	--	--
Employee Pension Benefits	--	--	--	--	4,664,193
Endowments	--	--	--	--	9,534
Capital Improvements	--	--	--	12,210,099	--
Land Held for Resale	--	105,816	--	--	--
Long-Term Receivable	--	2,788,531	--	--	--
Totals	\$ 1,307,345	\$ 4,359,961	\$ 2,853,457	\$ 12,210,099	\$ 4,673,727

<u>Retained Earnings Reserved For:</u>	Fund Type	
	Internal Service	
Insurance Claims	\$ 1,319,637	
Total	\$ 1,319,637	

CITY OF BLOOMINGTON, INDIANA
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 9. Changes in Contributions

The following schedule shows the changes in contributed capital for the year 2000:

	1/1/00	Additions	Deletions	12/31/00
Primary Government:				
Water Utility	\$ 6,298,7016	\$ 1,141,714	--	\$ 7,440,415
Wastewater Utility	36,817,311	2,040,904	--	38,858,215
Fleet Maintenance	179,964	673,031	--	852,995
Risk Management	20,916	--	--	20,916
Totals Primary Government	<u>43,316,892</u>	<u>3,855,649</u>	<u>--</u>	<u>47,172,541</u>
Component Unit:				
Transit	8,729,019	199,538	301,849	8,626,708
Totals Reporting Entity	<u>\$ 52,045,911</u>	<u>\$ 4,055,187</u>	<u>\$ 301,849</u>	<u>\$ 55,799,249</u>

Additions to contributed capital in the Water and Wastewater Utilities represent unrefunded expenses incurred by developers to install water and sanitation sewage lines and services that were dedicated to the Utility. The Fleet Maintenance additions are city contributed assets. The additions to Transit were from grants for capital purposes and the deletion was for the disposal of a building that had been acquired in part by the use of capital grants.

Note 10. Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Except as described below, these risks are covered by commercial insurance from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years.

Health Insurance

The City's Health Insurance Trust Fund, an internal service fund, services the risk of loss related to employee health claims. An excess policy through commercial insurance covers individual claims in excess of \$75,000 per year. Settled claims resulting from this risk did not exceed commercial insurance coverage in the past three years. Amounts are paid into the fund by all covered employees and by all insured funds and are available to pay claims, claim reserves, and administrative costs of the program. Interfund premiums are based upon the percentage of each fund's current year eligible employees as it relates to the total eligible employees, and are reported as quasi-external interfund transactions. Provisions are also made for unexpected and unusual claims.

Claim expenditures and liabilities of the fund are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency and amounts of pay outs and other economic and social factors. Changes in the balances of claims liabilities during the past two years are as follows:

CITY OF BLOOMINGTON, INDIANA
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 10. Risk Management (Continued)

	1999	2000
Unpaid claims, beginning of year	\$ 150,663	\$ 186,420
Incurred claims and changes		
In estimates	2,244,369	2,412,315
Claims paid	<u>2,208,612</u>	<u>2,431,283</u>
Unpaid claims, end of year	<u>\$ 186,420</u>	<u>\$ 167,452</u>

Workers Compensation

The City's Risk Management Fund, an internal service fund, services the risk of loss related to compensation claims. Excess policies through commercial insurance cover individual claims in excess of \$300,000 for workers compensation incidents per year. Settled claims resulting from these risks did not exceed commercial insurance coverage in the past three years. Amounts are paid into the fund by all insured funds and are available to pay claims, claim reserves, and administrative costs of the program. Interfund premiums for workers compensation claims are based primarily upon the percentage of each fund's current year payroll as it relates to total payroll and the fund's past claim experience, and are reported as quasi-external interfund transactions. Provisions are also made for unexpected and unusual claims.

Claim expenditures and liabilities of the fund are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency and amounts of pay outs and other economic and social factors. Changes in the balances of claims liabilities during the past two years are as follows:

	1999	2000
Unpaid claims, beginning of year	\$ 63,438	\$ 44,844
Incurred claims and changes		
In estimates	83,296	82,392
Claims paid	<u>101,890</u>	<u>91,980</u>
Unpaid claims, end of year	<u>\$ 44,844</u>	<u>\$ 35,256</u>

CITY OF BLOOMINGTON, INDIANA
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 11. Excess of Expenditures Over Appropriations

The following General Fund Departments, Special Revenue, Debt Service and Internal Service Funds had an excess of expenditures over appropriations at the level of control in the following amounts:

General Fund:		
General Government		
City Clerk		
Capital Outlay	\$	171
Special Revenue Funds:		
Police Education		
Other Services and Charges		1,113
Debt Service Funds:		
Park District Bond		
Interest and Fiscal Charges		150
Internal Service Fund:		
Fleet Maintenance		
Capital Outlay		177

The excess of expenditures over appropriations in the above funds resulted from the reappropriating of encumbrances to the subsequent year or a failure to obtain additional appropriation authority from the City Council and the State Board of Tax Commissioners. Revenues sufficient to provide for the excess expenditures were available in the funds.

Note 12. Miscellaneous Revenues

The presentation of funds with a significant portion of revenues which are classified as miscellaneous may provide less than the level of detail necessary to present a meaningful portrait of the fund. The individual components of miscellaneous revenues for these funds are as follows:

	Interest	Contributions And Gifts
Special Revenue Funds:		
Industrial Incentive Loan	\$ 14,835	--
Amethyst House	--	3,266
Community Services	--	25,201
Debt Service Funds:		
Truck Route Bond	26,007	--
Golf Course Bond	21,675	--
Capital Projects Funds:		
Street Construction	309,048	--
Fire Capital	1,783	--
Technology Park	2,580	--

CITY OF BLOOMINGTON, INDIANA
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 12. Miscellaneous Revenues (Continued)

	Interest	Contributions And Gifts
Capital Projects Funds (Continued):		
Industrial Development	\$ 37,170	\$ --
Golf Course Construction	3,718	--
Gates Construction	7	--
Trust Funds:		
Rosehill Cemetery Trust	181	--
Howard Young		
Bicentennial Trust	337	--

Note 13. Defeased Bonds

In prior years, the Bloomington Wastewater Utility defeased certain revenue bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the financial statements. On December 31, 2000, \$3,070,000 of wastewater utility bonds outstanding are considered defeased.

Note 14. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The City of Bloomington, including its Water and Wastewater Utilities, and Transit, contribute to the Public Employees' Retirement Fund (PERF), a defined benefit pension plan. The Public Employees' Retirement Fund (PERF) is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in the defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern most requirements of the system and give the City authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of member's contributions, set by state statute at three percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

PERF issues a publicly available financial report that includes financial statements and required supplementary information for the plan. That report may be obtained by writing the Public Employees' Retirement Fund, Harrison Building, Room 800, 143 West Market Street, Indianapolis, IN 46204, or by calling (317) 233-4162.

CITY OF BLOOMINGTON, INDIANA
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 14. Pension Plans (Continued)

A. Public Employees Retirement Fund (Continued)

Funding Policy and Annual Pension Cost

The contribution requirements of plan members for PERF are established by the Board of Trustees of PERF. The City's annual pension cost for the current year and related information, as provided by the actuary, is presented in this note.

Information to segregate the assets/liabilities and the actuarial study figures between the City, the Utilities and Transit is not available.

B. 1925 Police Officers' Pension Plan

Plan Description

The City contributes to the 1925 Police Officers' Pension Plan which is a single-employer defined benefit pension plan. The plan covers police officers hired before May 1, 1977 and is closed to new members. The plan is administered by the local pension board as authorized by state statute (IC 36-8-6). The plan provides retirement, disability, and death benefits to plan members and beneficiaries as established by state statute. Benefits are subject to increase beyond the statutory levels by action of the City Council. The plan was established by the plan administrator, as provided by state statute. The plan administrator does not issue a publicly available financial report that includes financial statements and required supplementary information of the plan.

Funding Policy and Annual Pension Cost

The contribution requirements of active plan members for the 1925 Police Officers' Pension Plan are established by state statute at 6% of covered wages. All administrative costs of the plan are paid from plan assets. The City's annual pension cost for the current year and related information, as provided by the actuary, is presented in this note.

C. 1937 Firefighters' Pension Plan

Plan Description

The City contributes to the 1937 Firefighters' Pension Plan which is a single-employer defined benefit pension plan. The plan covers firefighters hired before May 1, 1977 and is closed to new members. The plan is administered by the local pension board as authorized by state statute (IC 36-8-7). The plan provides retirement, disability, and death benefits to plan members and beneficiaries as established by state statute. Benefits are subject to increase beyond the statutory levels by action of the City Council. The plan was established by the plan administrator, as provided by state statute. The plan administrator does not issue a publicly available financial report that includes financial statements and required supplementary information of the plan.

Funding Policy and Annual Pension Cost

The contribution requirements of plan members for the 1937 Firefighters' Pension Plan are established by state statute at 6% of covered wages. All administrative costs of the

CITY OF BLOOMINGTON, INDIANA
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 14. Pension Plans (Continued)

C. 1937 Firefighters' Pension Plan (Continued)

Funding Policy and Annual Pension Cost (Continued)

plan are paid from plan assets. The City's annual pension cost for the current year and related information, as provided by the actuary, is presented in this note.

D. Funding Policy and Annual Pension Costs

	PERF	1925 Police Officers' Pension	1937 Firefighters' Pension
Annual Required Contribution	\$ 488,268	\$ 2,101,600	\$ 2,868,300
Interest on Net Pension Obligation	(32,428)	210,800	294,400
Adjustment to Annual Required Contribution	<u>34,868</u>	<u>(304,910)</u>	<u>(425,900)</u>
Annual Pension Cost	490,708	2,007,490	2,736,800
Contributions Made	<u>496,631</u>	<u>708,286</u>	<u>866,358</u>
Increase (Decrease) in Net Pension Obligation	(5,923)	1,299,204	1,870,442
Net Pension Obligation, Beginning of Year	<u>(447,286)</u>	<u>3,122,306</u>	<u>4,361,335</u>
Net Pension Obligation, End of Year	<u>\$ (453,209)</u>	<u>\$ 4,421,510</u>	<u>\$ 6,231,777</u>

	PERF	1925 Police Officers' Pension	1937 Firefighters' Pension
Contribution Rates:			
City	3.25%	152.42%	119.02%
Plan Members	3%	6%	6%
Actuarial Valuation Date	07/01/00	01/01/00	01/01/00
Actuarial Cost Method	Entry Age	Entry Age	Entry Age
Amortization Method	Level Percentage of Projected Payroll, Closed	Level Percentage of Projected Payroll, Closed	Level Percentage of Projected Payroll, Closed
Remaining Amortization Period	37 years	17 years	17 years
Asset Valuation Method	4 year Smoothed Market	4 year Smoothed Market	4 year Smoothed Market

CITY OF BLOOMINGTON, INDIANA
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 14. Pension Plans (Continued)

D. Funding Policy and Annual Pension Costs (Continued)

Actuarial Assumptions:	PERF	1925	1937
		Police Officers' Pension	
Investment Rate of Return	7.25%	6.75%	6.75%
Projected Future Salary Increases: Total	5%	5%	5%
Attributed to Inflation	4%	4%	4%
Attributed to Merit/Seniority	1%	1%	1%
Cost-of-Living Adjustments	2%	0%	0%

E. Trend Information

PERF			
Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
06/30/98	\$385,341	133.86%	\$(318,752)
06/30/99	372,178	134.53%	(447,286)
06/30/00	490,708	101.21%	(453,209)

1925 Police Officers' Pension Plan			
Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/97	\$2,165,400	46.19%	\$1,903,944
12/31/98	2,213,390	44.95%	3,122,306
12/31/99	2,007,490	35.28%	4,421,510

CITY OF BLOOMINGTON, INDIANA
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 14. Pension Plans (Continued)

E. Trend Information (Continued)

1937 Firefighters' Pension Plan

Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/97	\$2,969,400	47.25%	\$2,751,713
12/31/98	3,013,900	46.59%	4,361,335
12/31/99	2,736,800	31.66%	6,231,777

F. 1977 Police Officers' and Firefighters' Pension and Disability Fund

Plan Description

The City contributes to the 1977 Police Officers' and Firefighters' Pension Disability Fund, a cost-sharing multiple-employer defined benefit pension plan administered by the Indiana Public Employees' Retirement Plan (PERF) for all police officers and firefighters hired after April 30, 1977.

State statute (IC 36-8-8) regulates the operations of the system, including benefits, vesting and requirements for contributions by employers and by employees. Covered employees may retire at age fifty-five with twenty years of service. An employee with twenty years of service may leave service, but will not receive benefits until reaching age fifty-five. The plan also provides for death and disability benefits.

PERF issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by writing the Public Employees' Retirement Fund, Harrison Building, Room 800, 143 West Market Street, Indianapolis, IN 46204, or by calling (317) 233-4162.

CITY OF BLOOMINGTON, INDIANA
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 14. Pension Plans (Continued)

F. 1977 Police Officers' and Firefighters' Pension and Disability Fund (Continued)

Plan Description (Continued)

Plan members are required to contribute 6% of the covered wages of first class police officers' and firefighters' salary and the City is to contribute at an actuarially determined rate. The current rate, which has not changed since the inception of the plan, is 21% of the first class police officers' and firefighters' salary. The contribution requirements of plan members and the City are established by the Board of Trustees of PERF. The City's contributions to the plan for the years ending December 31, 2000, 1999, and 1998 were \$999,691, \$888,901, and \$789,557, respectively, and were equal to the required contributions for each year.

G. Funding Progress

Public Employees Retirement Fund

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Excess of Assets Over AAL	Funded Ratio	Covered Payroll	Excess AAL as a Percentage of Covered Payroll
07/01/98	\$12,197,699	\$ 8,514,383	\$ 3,683,316	143.26%	\$ 12,778,207	28.82%
07/01/99	14,007,893	10,577,181	3,430,712	132.43%	13,778,089	24.90%
07/01/00	14,984,669	11,455,153	3,529,516	130.81%	15,068,696	23.42%

1925 Police Officers' Pension Plan

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded AAL	Funded Ratio	Covered Payroll	Unfunded AAL as a Percentage of Covered Payroll
01/01/96	(a)	(a)	(a)	(a)	(a)	(a)
01/01/97	\$1,677,944	\$22,381,365	\$(20,703,421)	7.50%	\$ 676,020	3062.55%
01/01/98	2,128,284	22,790,575	(20,662,291)	9.34%	662,758	3117.62%
01/01/99	2,159,396	20,777,100	(18,617,704)	10.39%	540,700	3443.26%
01/01/00	2,127,832	19,396,300	(17,268,468)	10.97%	464,700	3716.05%

(a) Information for years prior to 1997 has not been determined.

CITY OF BLOOMINGTON, INDIANA
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 14. Pension Plans (Continued)

G. Funding Progress (Continued)

1937 Firefighters' Pension Plan

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded AAL	Funded Ratio	Covered Payroll	Unfunded AAL as a Percentage of Covered Payroll
01/01/96	(a)	(a)	(a)	(a)	(a)	(a)
01/01/97	\$2,075,981	\$ 30,887,587	\$ (28,811,606)	6.72%	\$ 969,215	2972.67%
01/01/98	2,622,785	31,403,262	(28,780,477)	8.35%	872,856	3297.28%
01/01/99	2,913,213	28,379,400	(25,466,277)	10.26%	776,400	3280.05%
01/01/00	2,790,020	28,092,000	(25,301,980)	9.93%	727,900	3476.02%

(a) Information for years prior to 1997 has not been determined.

H. Employer Contributions

Year Ending	1925 Police Officers' Pension Plan		1937 Firefighters' Pension Plan	
	Annual Required Contribution (ARC)	Percentage of ARC Contributed	Annual Required Contribution (ARC)	Percentage of ARC Contributed
12/31/95	(a)	(a)	(a)	(a)
12/31/96	\$ 1,824,000	59.50%	\$ 2,594,400	54.32%
12/31/97	2,183,900	45.80%	2,999,100	46.78%
12/31/98	2,265,700	43.92%	3,089,500	45.45%
12/31/99	2,101,600	33.70%	2,868,300	30.20%

(a) Information for years prior to 1996 has not been determined.

CITY OF BLOOMINGTON, INDIANA
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 14. Pension Plans (Continued)

I. Membership

Membership in the 1925 police pension and the 1937 firefighters' pension plan at January 1, 2000 was comprised of the following:

	Police	Fire
Retirees and Beneficiaries Currently Receiving Benefits	53	67
Terminated Employees Entitled to but not yet Receiving Benefits	--	--
Current Active Employees	13	21

Note 15. Conduit Debt Obligations

From time to time, the City has issued Economic Development Revenue Bonds to provide financial assistance to private-sector entities for the construction of commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received by the trustees on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. The bonds do not constitute a debt or pledge of the faith and credit of the City in any manner and accordingly are not reported as liabilities in the accompanying financial statements.

As of December 31, 2000, there were two issues of Economic Development Revenue Bonds outstanding with an aggregate principal amount payable of \$14,845,000.

Note 16. Prior Period Adjustments

Adjustments have been made to correct errors in the previously issued 1999 financial statements, for the Water and Wastewater Enterprise Funds. The Water Utility adjustment of \$176,087 was to correct for unbilled revenues. The Wastewater Utility adjustments were to correct for unbilled revenues in the amount of \$198,980 and to correct for contributions in the amount of \$100,000 which had been erroneously recorded as revenue.

Note 17. Construction Commitments – Enterprise Funds

The Wastewater and Water Utilities have ongoing construction projects financed by a wastewater revenue bond issue and by borrowings from the State of Indiana's revolving loan program.

At December 31, 2000, the Wastewater Utility had incurred construction costs of \$1,410,593 under contract commitments of \$4,602,000. The Water Utility had incurred construction costs of \$1,461,667, at the same date, under contract commitments of \$9,341,446.

CITY OF BLOOMINGTON, INDIANA
OTHER REPORTS

The annual report presented herein was prepared in addition to other official reports prepared for the individual city offices listed below:

City Controller
Public Works Department
Parks and Recreation Department
Water Utility
Wastewater Utility
Public Transportation Corporation (Transit)

GENERAL FUND

The General Fund is used to account for all financial resources of the City of Bloomington except those required to be accounted for in another fund. Thus, all general operating revenues which are not restricted as to use by sources outside of the City are recorded in the General Fund.

CITY OF BLOOMINGTON, INDIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL (NON-GAAP BASIS) - GENERAL FUND
For the Year Ended December 31, 2000

	<u>Amended</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
				Favorable (Infavorable)
Revenues:				
Taxes	\$ 15,763,810	\$ 16,052,869	\$ 289,059	
Licenses and Permits	109,000	43,067	(65,933)	
Intergovernmental Revenues	707,098	999,604	292,506	
Charges for Services	1,415,168	2,278,399	862,231	
Fines and Forfeitures	40,000	72,331	32,331	
Miscellaneous	542,600	905,817	363,217	
Total Revenues	18,577,676	20,352,087	1,774,411	
Expenditures:				
Current				
General Government	6,266,549	5,596,260	670,289	
Public Safety	11,838,877	11,221,217	617,660	
Highways, Streets and Roadways	421,367	319,643	101,724	
Urban Redevelopment and Housing	740,024	540,740	199,284	
Total Expenditures	19,266,817	17,677,860	1,589,957	
Excess of Revenues Over Expenditures	(689,141)	2,674,227	3,363,368	
Other Financing Sources (Uses):				
Operating Transfers In	30,000	30,000	-	
Operating Transfers Out	(740,000)	(740,000)	-	
Excess (Deficiency) of Revenues and Other Sources (Uses)				
Over (Under) Expenditures	(1,399,141)	1,964,227	3,363,368	
Fund Balance at Beginning of Year	4,492,967	4,492,967	-	
Fund Balance at End of Year	\$ 3,093,826	\$ 6,457,194	\$ 3,363,368	

CITY OF BLOOMINGTON, INDIANA
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (NON-GAAP BASIS)
GENERAL FUND
For the Year Ended December 31, 2000

Function and Department	Amended Budget	Actual	Variance Favorable (Unfavorable)
General Government:			
Public Works	\$ 447,837	\$ 350,097	\$ 97,740
Personal Services	\$ 71,211	\$ 56,812	\$ 14,399
Supplies	1,145,484	996,957	148,227
Other Services and Charges	1,802	1,799	3
Capital Outlay			
City Clerk			
Personal Services	63,287	59,333	3,954
Supplies	2,796	2,417	379
Other Services and Charges	298	48	250
Capital Outlay	800	971	(171)
Common Council			
Personal Services	214,003	197,354	16,649
Supplies	473	185	288
Other Services and Charges	6,849	1,437	5,412
Capital Outlay	1,210	971	239
Controller			
Personal Services	408,919	387,516	21,403
Supplies	18,407	10,574	7,833
Other Services and Charges	70,393	51,265	19,128
Community and Family Resources			
Personal Services	418,760	367,136	51,624
Supplies	5,061	5,056	5
Other Services and Charges	139,734	139,298	436
Capital Outlay	1,463	1,436	27
Legal			
Personal Services	440,242	395,977	44,265
Supplies	18,585	18,108	477
Other Services and Charges	24,515	14,065	10,450
Capital Outlay	9,000	8,999	1
Mayor			
Personal Services	327,355	305,929	21,426
Supplies	1,374	1,335	39
Other Services and Charges	104,887	104,423	464
Capital Outlay	4,929	4,929	--
Employee Services			
Personal Services	245,271	222,646	22,625
Supplies	12,505	5,306	7,199
Other Services and Charges	46,819	44,654	2,165
Capital Outlay	3,657	3,561	96
Planning			
Personal Services	556,739	480,804	75,935
Supplies	21,962	21,333	629
Other Services and Charges	94,521	61,422	33,099
Capital Outlay	28,767	25,872	2,895
Information Services			
Personal Services	804,334	764,423	39,911
Supplies	7,821	7,159	662
Other Services and Charges	396,985	378,425	18,560
Capital Outlay	97,494	96,223	1,266
Total General Government	6,266,549	5,596,260	670,289

(Continued)

CITY OF BLOOMINGTON, INDIANA
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (NON-GAAP BASIS)
 GENERAL FUND

For the Year Ended December 31, 2000
 (Continued)

Function and Department	Amended Budget	Actual	Variance Favorable (Unfavorable)
Public Safety:			
Animal Shelter	\$ 472,303	\$ 419,726	\$ 52,577
Personal Services	33,290	29,423	3,867
Supplies	90,595	74,568	16,027
Other Services and Charges	5,400	1,929	3,471
Capital Outlay			
Fire Department	4,579,061	4,393,615	185,446
Personal Services	174,426	163,979	10,447
Supplies	180,634	174,373	6,281
Other Services and Charges	43,735	38,356	5,379
Capital Outlay			
Police Department	5,356,385	5,030,151	326,434
Personal Services	238,240	235,467	2,773
Supplies	377,560	376,908	652
Other Services and Charges	279,213	278,419	794
Capital Outlay			
Board of Public Safety			
Personal Services	5,865	4,203	1,662
Supplies	250	100	150
Other Services and Charges	1,700	—	1,700
Total Public Safety	11,838,877	11,221,217	617,660
Highways, Streets and Roadways:			
Engineering			
Personal Services	371,782	277,655	94,127
Supplies	13,769	11,679	2,090
Other Services and Charges	28,277	25,925	3,252
Capital Outlay	7,539	5,284	2,255
Total Highways, Streets and Roadways	421,367	319,643	101,724
Urban Redevelopment and Housing:			
Housing and Neighborhood Department			
Personal Services	494,830	428,839	65,991
Supplies	8,672	8,062	610
Other Services and Charges	87,951	86,818	1,133
Capital Outlay	148,571	17,021	131,550
Total Urban Redevelopment and Housing	740,024	540,740	199,284
Total	\$ 19,266,817	\$ 17,677,860	\$ 1,588,957

SPECIAL REVENUE FUNDS

Special Revenue funds include funds which are restricted as to use by the Federal or State government and special purpose funds established by the City.

Local Road and Street - To account for operation and maintenance of local and arterial road and street systems. Financing is provided by State gasoline tax distributions and federal grants.

Motor Vehicle Highway - To account for street construction and the operations of the street and maintenance department. Financing is provided by State motor vehicle highway distributions.

Park and Recreation - To account for the operation of the city park system. Financing is provided by a specific annual property tax levy to the extent that user fees and miscellaneous revenues are insufficient to provide such financing.

Parking Enforcement - To account for all parking related revenues, including meter collections, violations collections and off street parking revenues.

Rosehill Cemetery - To account for all resources for operation and maintenance of the City's cemeteries.

Park and Recreation Nonreverting Operating - To account for special community recreation programs.

CDBG - To account for all resources related to Federal Community Development Block Grant program.

Park and Recreation Nonreverting Capital - To account for revenues received from concessions and golf course fees and used for improvements to Cascades Golf Course and supporting facilities.

Child Care Development - To account for Federal and State grants used for subsidized childcare.

Law Enforcement – To account for grants and donations to the Police Department to be used for public safety purposes.

Telecommunications Nonreverting - To account for activities related to telecommunication including infrastructure and education.

Industrial Incentive Loan - To account for monies loaned to industrial manufacturing and commercial employers as an incentive to maintain and improve the economy of the City of Bloomington.

Nonreverting Economic Development - To account for monies used for economic development projects.

Special Nonreverting Improvement I - To account for monies received from in-lieu-of-annexation agreements.

Special Grants - To account for grants and donations that are a pass through for the community.

Police Education - To account for funds received for training of police officers.

Amethyst House - To account for monies received from sale of property to provide for affording housing programs.

Park and Recreation Land Acquisition - To account for monies received to assist with the purchase of land for the Parks Department.

H.O.M.E. - To account for federal grant monies received for affordable housing activities that benefit low and moderate-income residents of the City.

Unsafe Housing - To account for fines and cost reimbursements to the City received in connection with enforcement of the Unsafe Building Law.

Solid Waste - To account for yard waste fees, trash fees and other monies used to provide sanitation and recycling services.

Community Services - To account for monies raised through fundraising activities by and in support of the Farmer's Market, Car Seat Lending Program, and Commission of the Status of Women.

Alternative Transportation - To account for monies received to assist with alternative transportation planning.

Project Breakaway - To account for monies received from grants for the intervention program for court-appointed juveniles.

CITY OF BLOOMINGTON, INDIANA
COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS
December 31, 2000

	Local Road and Street	Motor Vehicle Highway	Park and Recreation	Parking Enforcement	Roselli Cemetery	Park and Recreation Nonreverting Operating
Assets						
Cash and Cash Equivalents	\$ 3,496,826	\$ 2,285,917	\$ 872,324	\$ 1,297,642	\$ 73,641	\$ 279,694
Investments	--	--	--	--	--	--
Receivables (Net of Allowances for Uncollectibles):						
Interest	--	--	--	--	--	27
Accounts	--	--	--	--	--	--
Taxes	--	--	117,747	--	--	--
Intergovernmental	106,015	160,427	--	--	--	12,300
Loans	--	136	--	--	--	--
Other	--	--	--	3,112	--	--
Due From Other Funds	--	--	--	--	--	--
Interfund Receivable	--	--	--	--	--	--
Land Held for Resale	--	--	--	--	--	--
Total Assets	\$ 3,602,841	\$ 2,446,480	\$ 990,071	\$ 1,300,754	\$ 85,968	\$ 295,387
Liabilities and Fund Balances						
Liabilities:						
Accounts Payable	\$ 53,386	\$ 30,699	\$ 41,343	\$ 30,907	\$ 4,000	\$ 21,372
Interfund Payable	--	--	--	--	--	--
Due to Other Funds	--	39,436	130,022	6,696	3,713	3,366
Deferred Revenue	--	--	117,747	--	12,300	--
Total Liabilities	53,386	70,135	289,112	37,603	20,013	24,738
Fund Balances:						
Reserved for Encumbrances	700,125	139,311	323,315	32,357	20,485	--
Reserved for Land	--	--	--	--	--	--
Reserved for Long-Term Receivables	--	--	--	--	--	--
Unreserved:						
Undesignated	2,849,330	2,237,034	377,644	1,230,794	45,470	270,649
Total Fund Balances	3,549,455	2,376,345	700,959	1,263,151	65,955	270,649
Total Liabilities and Fund Balances	\$ 3,602,841	\$ 2,446,480	\$ 990,071	\$ 1,300,754	\$ 85,968	\$ 295,387

CITY OF BLOOMINGTON, INDIANA
 COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS
 December 31, 2000
 (Continued)

	CDBG	Park and Recreation Capital	Nonreverting Capital	Child Care Development	Law Enforcement	Telecommunications Nonreverting	Industrial Incentive Loan
Assets							
Cash and Cash Equivalents	\$ 155,135	\$ 20,404	\$ --	\$ --	\$ 95,220	\$ 528,598	\$ 20
Investments	--	--	--	--	\$ 215,500	\$ 238,280	412,070
Receivables (Net of Allowances for Uncollectibles):							
Interest	--	--	--	--	--	349	3,491
Accounts	--	--	--	--	--	114,034	--
Taxes	--	--	--	--	--	--	--
Intergovernmental	--	--	--	\$ 365,728	--	--	--
Loans	903,867	--	--	--	--	--	282,814
Other	--	--	--	--	--	--	2,002
Due From Other Funds	2,464	--	--	1,575	--	--	--
Interfund Receivable	34,577	--	--	--	--	--	--
Land Held for Resale	105,816	--	--	--	--	--	--
Total Assets	\$ 1,201,859	\$ 20,404	\$ 367,303	\$ 311,069	\$ 884,403	\$ 697,080	
 Liabilities and Fund Balances							
Liabilities:							
Accounts Payable	\$ 85,939	\$ --	\$ --	\$ 316,292	\$ --	\$ 107,394	\$ --
Interfund Payable	--	--	--	\$ 37,139	\$ --	--	10,093
Due to Other Funds	5,301	--	--	5,517	--	--	--
Deferred Revenue	--	--	--	--	--	--	--
Total Liabilities	91,240	--	--	358,948	--	107,394	10,093
 Fund Balances:							
Reserved for Encumbrances	--	--	--	--	--	665	--
Reserved for Land	105,816	--	--	--	--	--	--
Reserved for Long-Term Receivables	885,202	--	--	--	--	--	234,896
Unreserved:							
Undesignated	119,601	\$ 20,404	\$ 8,355	\$ 311,069	\$ 776,344		452,091
Total Fund Balances	1,110,619	\$ 20,404	\$ 8,355	\$ 311,069	\$ 777,009		686,987
Total Liabilities and Fund Balances	\$ 1,201,859	\$ 20,404	\$ 367,303	\$ 311,069	\$ 884,403	\$ 697,080	

CITY OF BLOOMINGTON, INDIANA
 COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS
 December 31, 2000
 (Continued)

Assets	Nonreverting Economic Development	Special Nonreverting Improvement I	Special Grants	Police Education	Amethyst House
Cash and Cash Equivalents					
Investments	\$ 11,100	\$ 296,402	\$ 96,751	\$ 39,425	\$ 17,366
Receivables (Net of Allowances for Uncollectibles):					
Interest	--	1,626	--	--	--
Accounts	--	--	--	--	--
Taxes	--	--	--	944	7,135
Intergovernmental	--	--	--	--	--
Loans	--	--	--	--	--
Other	--	--	--	--	--
Due From Other Funds	--	--	--	--	--
Interfund Receivable	--	--	--	--	--
Land Held for Resale	--	--	--	--	--
Total Assets	<u>\$ 11,100</u>	<u>\$ 444,048</u>	<u>\$ 97,695</u>	<u>\$ 46,560</u>	<u>\$ 17,366</u>
Liabilities and Fund Balances					
Liabilities:					
Accounts Payable	--	\$ --	\$ --	\$ --	\$ 2,800
Interfund Payable	--	--	--	--	--
Due to Other Funds	--	--	--	--	--
Deferred Revenue	--	--	--	--	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>--</u>	<u>2,800</u>	<u>--</u>
Fund Balances:					
Reserved for Encumbrances	--	--	--	--	--
Reserved for Land	--	--	--	--	--
Reserved for Long-Term Receivables	--	--	--	--	--
Unreserved:					
Undesignated	11,100	<u>444,048</u>	<u>97,695</u>	<u>43,760</u>	<u>17,366</u>
Total Fund Balances	<u>11,100</u>	<u>444,048</u>	<u>97,695</u>	<u>43,760</u>	<u>17,366</u>
Total Liabilities and Fund Balances	<u>\$ 11,100</u>	<u>\$ 444,048</u>	<u>\$ 97,695</u>	<u>\$ 46,560</u>	<u>\$ 17,366</u>

CITY OF BLOOMINGTON, INDIANA
COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS
December 31, 2000
(Continued)

	Park and Recreation Land Acquisition	H.O.M.E.	Unsafe Housing	Solid Waste
Assets				
Cash and Cash Equivalents				
Investments	\$ 246,820	\$ 299,591	\$ 112,426	\$ 476,728
Receivables (Net of Allowances for Uncollectibles):				
Interest	1,014	--	--	1,656
Accounts	--	--	--	1,100
Taxes	--	--	--	--
Intergovernmental	--	--	--	--
Loans	--	1,766,823	--	--
Other	--	--	--	--
Due From Other Funds	--	--	--	--
Interfund Receivable	--	--	--	--
Land Held for Resale	--	--	--	--
Total Assets	\$ 247,834	\$ 2,066,414	\$ 112,426	\$ 496,284
Liabilities and Fund Balances				
Liabilities:				
Accounts Payable	\$ --	\$ 84,435	\$ --	\$ 34,851
Interfund Payable	--	34,577	--	--
Due to Other Funds	--	--	--	18,144
Deferred Revenue	--	--	--	--
Total Liabilities	--	119,012	--	52,995
Fund Balances:				
Reserved for Encumbrances	--	--	--	63,394
Reserved for Land	--	1,668,433	--	--
Reserved for Long-Term Receivables	--	278,969	112,426	379,895
Unreserved:				
Undesignated	247,834	1,947,402	112,426	443,289
Total Fund Balances	\$ 247,834	\$ 2,066,414	\$ 112,426	\$ 496,284
Total Liabilities and Fund Balances				

CITY OF BLOOMINGTON, INDIANA
 COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS
 December 31, 2000
 (Continued)

				Totals
				December 31, 2000
Assets				
Cash and Cash Equivalents				
Investments	\$ 20,364	\$ 253,114	\$ --	\$ 10,975,308
Receivables (Net of Allowances for Uncollectibles):				
Interest	--	--	--	\$ 8,337
Accounts	--	--	--	\$ 115,134
Taxes	--	--	--	\$ 130,947
Intergovernmental	--	--	--	\$ 655,942
Loans	--	--	--	\$ 2,953,504
Other	--	--	--	\$ 5,250
Due From Other Funds	--	--	--	\$ 4,039
Interfund Receivable	--	--	--	\$ 34,577
Land Held for Resale	--	--	--	\$ 105,316
Total Assets	\$ 20,364	\$ 253,114	\$ --	\$ 16,016,824
Liabilities and Fund Balances				
Liabilities:				
Accounts Payable	\$ --	\$ 11,009	\$ --	\$ 824,427
Interfund Payable	--	--	--	\$ 81,809
Due to Other Funds	--	--	--	\$ 212,195
Deferred Revenue	--	--	--	\$ 130,947
Total Liabilities	--	\$ 11,009	\$ --	\$ 1,248,478
Fund Balances:				
Reserved for Encumbrances	--	185,982	--	\$ 1,465,634
Reserved for Land	--	--	--	\$ 105,816
Reserved for Long-Term Receivables	--	--	--	\$ 2,788,531
Unreserved:				
Undesignated	20,364	56,123	--	\$ 10,408,365
Total Fund Balances	20,364	242,105	--	\$ 14,768,246
Total Liabilities and Fund Balances	\$ 20,364	\$ 253,114	\$ --	\$ 16,016,824

CITY OF BLOOMINGTON, INDIANA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2000

	Local Road and Street	Motor Vehicle Highway	Park and Recreation	Parking Enforcement	Roshill Cemetery	Park and Recreation Nonrevenue Operating
Revenues:						
Taxes	\$ 1,421,349	\$ 449,580	\$ 3,866,654	\$ --	\$ 364,615	\$ --
Intergovernmental Revenues	--	\$ 1,943,634	--	--	--	71,045
Charges for Services	--	--	945,317	343,681	25,245	1,016,087
Fines and Forfeitures	157	3,835	--	515,313	--	--
Miscellaneous	--	--	74,678	7,898	4,100	--
Total Revenues	1,421,506	2,397,049	4,886,649	866,892	393,960	1,087,132
Expenditures:						
Current:						
General Government	--	--	--	--	750,073	--
Public Safety	--	--	--	--	--	--
Highways, Streets and Roadways	1,492,127	2,142,128	--	--	--	--
Welfare	--	--	--	--	395,032	--
Sanitation	--	--	--	--	--	--
Culture and Recreation	--	--	5,119,545	--	--	1,100,403
Urban Redevelopment and Housing	--	--	--	--	--	--
Total Expenditures	1,492,127	2,142,128	5,119,545	750,073	395,032	1,100,403
Excess (Deficiency) of Revenues Over (Under) Expenditures	(70,621)	254,921	(232,896)	116,819	(1,072)	(13,271)
Other Financing Sources (Uses):						
Operating Transfers In	--	--	--	--	177	--
Operating Transfers Out	--	--	(183,392)	(80,000)	--	(14,734)
Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures and Other Uses						
Fund Balances - January 1	(70,621)	254,921	(416,288)	36,819	(895)	(28,005)
Fund Balances - December 31	3,620,076	2,121,424	1,117,247	1,226,332	66,850	298,654
\$ 3,549,455	\$ 2,376,345	\$ 700,959	\$ 1,263,151	\$ 65,955	\$ 270,649	

CITY OF BLOOMINGTON, INDIANA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2000
 (Continued)

	CDBG	Park and Recreation Nonreverting Capital	Child Care Development	Law Enforcement	Telecommunications Nonreverting	Industrial Incentive Loan
Revenues:						
Taxes	\$ 1,088,723	--	\$ 3,601,556	--	\$ 261,829	--
Intergovernmental Revenues	--	--	--	--	461,965	--
Charges for Services	--	--	--	12,175	--	--
Fines and Forfeitures	--	--	--	8,494	37,867	14,835
Miscellaneous	--	--	--	--	--	--
Total Revenues	1,088,723	--	3,601,556	282,498	499,332	61,858
Expenditures:						
Current:						
General Government	--	--	--	--	--	--
Public Safety	--	--	--	--	76,334	--
Highways, Streets and Roadways	--	--	--	--	--	--
Welfare	--	--	3,604,183	--	--	--
Sanitation	--	--	--	--	304,701	--
Culture and Recreation	--	--	--	--	--	--
Urban Redevelopment and Housing	1,032,952	--	--	--	--	10,093
Total Expenditures	1,032,952	--	3,604,183	76,334	304,701	10,093
Excess (Deficiency) of Revenues Over (Under) Expenditures						
	55,771	--	(2,627)	206,164	195,131	51,765
Other Financing Sources (Uses):						
Operating Transfers In	--	14,734	--	--	--	--
Operating Transfers Out	--	--	--	--	--	--
Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures and Other Uses						
	55,771	14,734	(2,627)	206,164	195,131	51,765
	1,054,848	5,670	10,982	104,905	581,878	635,222
Fund Balances - January 1	\$ 1,110,619	\$ 20,404	\$ 8,355	\$ 311,069	\$ 777,009	\$ 686,987
Fund Balances - December 31						

CITY OF BLOOMINGTON, INDIANA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2000
 (Continued)

	Nonreverting Economic Development	Special Nonreverting Improvement I	Special Grants	Police Education	Amethyst House
Revenues:					
Taxes	\$ --	\$ --	\$ --	\$ --	\$ --
Intergovernmental Revenues	--	--	22,486	7,135	--
Charges for Services	--	164,650	5,890	--	--
Fines and Forfeitures	--	--	--	25,362	--
Miscellaneous	--	26,140	706	--	3,266
Total Revenues	--	190,790	29,082	32,497	3,266
Expenditures:					
Current:					
General Government	--	113,428	12,150	--	--
Public Safety	--	--	--	27,968	--
Highways, Streets and Roadways	--	--	--	--	--
Welfare	--	--	16,254	--	--
Sanitation	--	--	--	--	--
Culture and Recreation	--	--	5,000	--	--
Urban Redevelopment and Housing	--	--	--	--	--
Total Expenditures	--	113,428	33,404	27,968	--
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	77,362	(4,322)	4,529	3,266
Other Financing Sources (Uses):					
Operating Transfers In	--	--	40,000	--	--
Operating Transfers Out	--	--	--	--	--
Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures and Other Uses	--	77,362	35,678	4,529	3,266
Fund Balances - January 1	11,100	366,686	62,017	39,231	14,100
Fund Balances - December 31	\$ 11,100	\$ 441,048	\$ 97,695	\$ 43,760	\$ 17,366

CITY OF BLOOMINGTON, INDIANA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2000
 (Continued)

	Park and Recreation	Land Acquisition	H.O.M.E.	Unsafe Housing	Solid Waste
Revenues:					
Taxes	\$ 50,000	\$ --	\$ 664,139	\$ --	\$ --
Intergovernmental Revenues	--	--	--	--	--
Charges for Services	--	--	--	--	502,199
Fines and Forfeitures	--	--	--	25,908	--
Miscellaneous	13,940	--	--	--	55,529
Total Revenues	63,940		664,139	25,908	557,728
Expenditures:					
Current:					
General Government	--	--	--	--	--
Public Safety	--	--	--	17,161	--
Highways, Streets and Roadways	--	--	--	--	--
Welfare	--	--	--	--	--
Sanitation	--	--	--	--	1,379,629
Culture and Recreation	9,262	--	--	--	--
Urban Redevelopment and Housing	--	--	312,498	--	--
Total Expenditures	9,262		312,498	17,161	1,379,629
Excess (Deficiency) of Revenues Over (Under) Expenditures	54,678	351,641	8,747	(821,901)	
Other Financing Sources (Uses):					
Operating Transfers In					
Operating Transfers Out	63,392	--	--	--	700,000
Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures and Other Uses	118,070	351,641	8,747	(121,901)	
Fund Balances - January 1	129,764	1,595,761	103,679	565,190	
Fund Balances - December 31	\$ 247,834	\$ 1,947,402	\$ 112,426	\$ 443,289	

CITY OF BLOOMINGTON, INDIANA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2000
 (Continued)

	Community Services	Alternative Transportation	Project Breakaway	Totals December 31, 2000
Revenues:				
Taxes	\$ 9,500	\$ 125,000	\$ 37,826	\$ 4,855,849
Intergovernmental Revenues	--	--	--	9,176,245
Charges for Services	--	--	--	3,465,034
Fines and Forfeitures	--	--	--	578,58
Miscellaneous	25,201	--	--	276,646
Total Revenues	34,701	125,000	37,826	18,352,532
Expenditures:				
Current:				
General Government	--	--	--	125,578
Public Safety	--	--	--	871,536
Highways, Streets and Roadways	--	131,126	--	3,765,381
Welfare	32,160	--	--	4,047,629
Sanitation	--	--	--	1,379,629
Culture and Recreation	--	--	10,388	6,549,299
Urban Redevelopment and Housing	--	--	--	1,355,543
Total Expenditures	32,160	131,126	10,388	18,094,595
Excess (Deficiency) of Revenues Over (Under) Expenditures				
	2,541	(6,126)	27,438	257,937
Other Financing Sources (Uses):				
Operating Transfers In	--	50,000	--	868,303
Operating Transfers Out	--	--	--	(278,126)
Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures and Other Uses				
	2,541	43,874	27,438	848,114
	17,823	198,231	(27,438)	13,920,232
	\$ 20,364	\$ 242,105	\$ --	\$ 14,768,346
Fund Balances - January 1				
Fund Balances - December 31				

CITY OF BLOOMINGTON, INDIANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - (NON-GAAP) - SPECIAL REVENUE FUNDS
For The Year Ended December 31, 2000

	Local Road and Street			Motor Vehicle Highway			Park and Recreation		
	Amended Budget	Actual	Variance Favorable (Unfavorable)	Amended Budget	Actual	Variance Favorable (Unfavorable)	Amended Budget	Actual	Variance Favorable (Unfavorable)
Revenues:									
Taxes	\$ 1,367,102	--	\$ 1,424,568	\$ 57,466	--	\$ 449,580	\$ (50,420)	\$ 3,854,773	\$ 3,866,654
Intergovernmental Revenues	--	--	--	500,000	\$ 1,733,182	\$ 1,881,945	148,763	--	--
Charges for Services	--	--	--	--	--	--	1,150,000	945,317	(204,683)
Fines and Forfeitures	--	157	157	--	--	3,820	3,820	--	--
Miscellaneous	--	--	--	--	--	--	--	72,701	72,701
Total Revenues	1,367,102	1,424,725	57,623	2,335,345	2,233,182	102,163	5,004,773	4,854,672	(120,101)
Expenditures:									
Current:									
Public Safety									
Personal Services	--	--	--	--	--	--	--	--	--
Supplies	--	--	--	--	--	--	--	--	--
Other Services and Charges	--	--	--	--	--	--	--	--	--
Capital Outlay	--	--	--	--	--	--	--	--	--
Highways, Streets and Roadways									
Personal Services	--	--	--	1,584,610	1,302,370	282,240	--	--	--
Supplies	501,363	429,076	72,287	430,916	367,511	63,405	--	--	--
Other Services and Charges	82,274	67,828	14,446	445,382	366,459	79,223	--	--	--
Capital Outlay	1,091,955	1,035,930	56,025	100,040	98,533	1,507	--	--	--
Welfare									
Personal Services	--	--	--	--	--	--	--	--	--
Supplies	--	--	--	--	--	--	--	--	--
Other Services and Charges	--	--	--	--	--	--	--	--	--
Capital Outlay	--	--	--	--	--	--	--	--	--
Sanitation									
Personal Services	--	--	--	--	--	--	2,790,264	2,563,126	227,138
Supplies	--	--	--	--	--	--	525,781	466,558	59,223
Other Services and Charges	--	--	--	--	--	--	882,662	773,812	108,850
Capital Outlay	--	--	--	--	--	--	1,296,911	1,242,704	54,207
Total Expenditures	1,675,592	1,532,834	142,758	2,561,248	2,134,873	426,375	5,495,618	5,046,200	449,418
Excess (Deficiency) of Revenues Over (Under) Expenditures	(308,490)	(108,109)	200,381	(328,066)	200,472	528,538	(490,845)	(161,528)	329,317
Other Financing Sources (Uses):									
Operating Transfers In	--	--	--	--	--	--	--	--	--
Operating Transfers Out	--	--	--	--	--	--	(152,640)	(206,270)	(53,630)
Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures	(308,490)	(108,109)	200,381	(328,066)	200,472	528,538	(643,485)	(367,798)	275,687
Fund Balances - January 1	3,604,935	3,604,935	--	2,085,445	2,085,445	--	1,240,122	1,240,122	--
Fund Balances - December 31	\$ 3,296,445	\$ 3,496,326	\$ 200,381	\$ 1,757,379	\$ 2,285,917	\$ 528,538	\$ 396,637	\$ 872,324	\$ 275,687

CITY OF BLOOMINGTON, INDIANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - (NON-GAAP) - SPECIAL REVENUE FUNDS
For The Year Ended December 31, 2000
(Continued)

	Parking Enforcement			Roselhill Cemetery			Telecommunications Nonreverting			Variance Favorable (Unfavorable)
	Amended Budget	Actual	Variance Favorable (Unfavorable)	Amended Budget	Actual	Variance Favorable (Unfavorable)	Amended Budget	Actual	Variance Favorable (Unfavorable)	
Revenues:										
Taxes	\$ --	\$ --	\$ --	\$ 363,495	\$ 364,615	\$ 1,120	\$ --	\$ --	\$ --	\$ --
Intergovernmental Revenues	--	--	--	(162,578)	16,000	25,245	9,245	--	320,000	446,673
Charges for Services	506,240	343,682	(162,578)	--	--	--	--	--	--	--
Fines and Forfeitures	600,000	515,313	(84,687)	--	--	--	--	--	--	126,673
Miscellaneous	--	--	1,662	500	4,082	3,582	9,000	36,234	--	27,234
Total Revenues	1,106,260	860,657	(245,603)	379,995	393,942	13,947	329,000	482,907	--	153,907
Expenditures:										
Current:										
Public Safety										
Personal Services	528,429	442,279	86,150	--	--	--	--	--	--	--
Supplies	35,186	25,069	10,117	--	--	--	--	--	--	--
Other Services and Charges	450,186	208,563	241,623	--	--	--	--	--	--	--
Capital Outlay	52,964	51,422	1,542	--	--	--	--	--	--	--
Highways, Streets and Roadways										
Personal Services	--	--	--	--	--	--	--	--	--	--
Supplies	--	--	--	--	--	--	--	--	--	--
Other Services and Charges	--	--	--	--	--	--	--	--	--	--
Capital Outlay	--	--	--	--	--	--	--	--	--	--
Welfare										
Personal Services	--	--	275,183	265,203	9,980	--	--	--	--	--
Supplies	--	--	64,142	60,988	3,154	--	--	--	--	--
Other Services and Charges	--	--	65,369	60,675	4,694	--	--	--	--	--
Capital Outlay	--	--	3,588	3,588	--	--	--	--	--	--
Personnel Services										
Supplies	--	--	--	--	--	--	--	--	--	--
Other Services and Charges	--	--	--	--	--	--	--	--	--	--
Capital Outlay	--	--	--	--	--	--	--	--	--	--
Sanitation										
Personal Services	--	--	--	--	--	--	--	--	--	--
Supplies	--	--	--	--	--	--	--	--	--	--
Other Services and Charges	--	--	--	--	--	--	--	--	--	--
Capital Outlay	--	--	--	--	--	--	--	--	--	--
Culture and Recreation										
Personal Services	--	--	--	--	--	--	--	--	--	--
Supplies	--	--	--	--	--	--	--	--	--	--
Other Services and Charges	--	--	--	--	--	--	--	--	--	--
Capital Outlay	--	--	--	--	--	--	--	--	--	--
Total Expenditures	1,066,765	727,333	339,432	408,282	390,454	17,828	412,296	223,456	--	183,840
Excess (Deficiency) of Revenues Over (Under) Expenditures	39,495	133,324	93,829	(28,287)	3,488	31,775	(83,296)	259,451		342,747
Other Financing Sources (Uses):										
Operating Transfers In	--	--	--	--	--	--	--	--	--	--
Operating Transfers Out	(80,000)	(80,000)	--	--	--	--	--	--	--	--
Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures	(40,505)	53,324	93,829	(28,287)	3,665	31,952	(83,296)	259,451		342,747
Fund Balances - January 1	1,244,318	1,244,318	--	69,976	69,976	--	507,427	507,427		--
Fund Balances - December 31	\$ 1,203,813	\$ 1,297,642	\$ 93,829	\$ 41,689	\$ 73,641	\$ 31,952	\$ 424,131	\$ 766,878	\$ 342,747	

CITY OF BLOOMINGTON, INDIANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 BUDGET AND ACTUAL - (NON-GAAP) - SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2000
 (Continued)

	Police Education			Solid Waste			Variance Favorable (Unfavorable)
	Amended Budget	Actual	Variance Favorable (Unfavorable)	Amended Budget	Actual	Variance Favorable (Unfavorable)	
Revenues:							
Taxes	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	--
Intergovernmental Revenues	17,000	--	(17,000)	500,000	509,034	9,034	--
Charges for Services	8,500	25,362	16,862	--	--	--	--
Fines and Forfeitures	--	--	--	50,000	55,117	5,117	--
Miscellaneous	--	--	--	--	--	--	--
Total Revenues	25,500	25,362	(138)	550,000	564,151	14,151	
Expenditures:							
Current:							
Public Safety							
Personal Services	--	--	--	--	--	--	--
Supplies	26,855	27,968	(1,113)	--	--	--	--
Other Services and Charges	--	--	--	--	--	--	--
Capital Outlay	--	--	--	--	--	--	--
Highways, Streets and Roadways							
Personal Services	--	--	--	--	--	--	--
Supplies	--	--	--	--	--	--	--
Other Services and Charges	--	--	--	--	--	--	--
Capital Outlay	--	--	--	--	--	--	--
Welfare							
Personal Services	--	--	--	--	--	--	--
Supplies	--	--	--	--	--	--	--
Other Services and Charges	--	--	--	--	--	--	--
Capital Outlay	--	--	--	--	--	--	--
Sanitation							
Personal Services	--	--	--	817,508	759,372	58,136	--
Supplies	--	--	--	84,860	55,244	29,616	--
Other Services and Charges	--	--	--	426,504	322,559	103,945	--
Capital Outlay	--	--	--	254,339	238,927	15,412	--
Culture and Recreation							
Personal Services	--	--	--	--	--	--	--
Supplies	--	--	--	--	--	--	--
Other Services and Charges	--	--	--	--	--	--	--
Capital Outlay	--	--	--	--	--	--	--
Total Expenditures	26,855	27,968	(1,113)	1,583,211	1,376,102	207,109	
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,355)	(2,606)	(1,251)	(1,033,211)	(811,951)	221,260	
Other Financing Sources (Uses):							
Operating Transfers In	--	--	--	700,000	700,000	--	--
Operating Transfers Out	--	--	--	--	--	--	--
Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures	(1,355)	(2,606)	(1,251)	(333,211)	(111,951)	221,260	
Fund Balances - January 1	\$ 42,031	\$ 42,031	\$ --	\$ 605,479	\$ 605,479	--	--
Fund Balances - December 31	\$ 40,676	\$ 39,425	\$ (1,251)	\$ 272,268	\$ 493,528	\$ 221,260	

CITY OF BLOOMINGTON, INDIANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 BUDGET AND ACTUAL - (NON-GAAP) - SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2000
 (Continued)

	Alternative Transportation			Totals		
	Amended Budget	Actual	Variance Favorable (Unfavorable)	Amended Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes	\$ 125,000	\$ 125,000	\$ --	\$ 4,843,268	\$ 4,805,849	\$ (37,419)
Intergovernmental Revenues	--	--	--	3,100,284	3,306,513	206,229
Charges for Services	--	--	--	2,509,260	2,269,951	(239,309)
Fines and Forfeitures	--	--	--	608,500	540,675	(67,825)
Miscellaneous	--	--	--	59,500	173,773	114,273
Total Revenues	125,000	125,000	--	11,120,812	11,096,761	(24,051)
Expenditures:						
Current:						
Public Safety						
Personal Services	--	--	--	\$28,429	442,279	86,150
Supplies	--	--	--	35,186	25,069	10,117
Other Services and Charges	--	--	--	477,041	236,531	240,310
Capital Outlay	--	--	--	52,964	51,422	1,542
Highways, Streets and Roadways						
Personal Services	--	--	--	1,584,610	1,302,370	282,240
Supplies	--	--	--	932,279	796,587	135,692
Other Services and Charges	--	--	--	527,956	434,287	93,669
Capital Outlay	--	--	--	1,191,995	1,134,463	57,532
Welfare						
Personal Services	--	--	--	275,183	265,203	9,980
Supplies	--	--	--	64,142	60,988	3,154
Other Services and Charges	--	--	--	65,369	60,675	4,694
Capital Outlay	--	--	--	3,588	3,588	--
Sanitation						
Personal Services	--	--	--	817,508	759,372	58,136
Supplies	--	--	--	84,860	55,244	29,616
Other Services and Charges	--	--	--	426,504	322,559	103,945
Capital Outlay	--	--	--	254,339	238,927	15,412
Culture and Recreation						
Personal Services	--	--	--	2,790,264	2,563,126	227,138
Supplies	--	--	--	525,831	466,558	55,273
Other Services and Charges	--	--	--	1,079,978	969,379	110,599
Capital Outlay	139,191	120,732	18,459	1,651,032	1,391,325	259,707
Total Expenditures	139,191	120,732	18,459	13,369,058	11,579,952	1,789,106
Excess (Deficiency) of Revenues Over (Under) Expenditures	(14,191)	4,268	18,459	(2,248,246)	(483,191)	1,765,055
Other Financing Sources (Uses):						
Operating Transfers In						
Operating Transfers Out	50,000	50,000	--	750,000	750,177	177
Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures	35,809	54,268	18,459	(1,730,886)	(19,284)	1,711,602
Fund Balances - January 1	198,846	198,846	--	9,598,579	9,598,579	--
Fund Balances - December 31	\$ 234,655	\$ 253,114	\$ 18,459	\$ 7,867,693	\$ 9,579,295	\$ 1,711,602

DEBT SERVICE FUNDS

The Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general obligation bond principal and interest. They are funded principally from local property taxes.

Park District Bond - To account for the accumulation of resources for, and the payment of, general long-term principal, interest and related costs of bond issues benefiting the taxpayers of the park district.

Redevelopment District Bond - To account for the accumulation of resources, for and the payment of, general long-term principal, interest and related costs of bond issues benefiting the taxpayers of the redevelopment district.

Street Bond - To account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs of the street improvement bond issue of the City.

Municipal Facilities - To account for the accumulation of resources for, and the payment of, long-term lease rental payments for the assets acquired by capital leases and other capital projects.

Truck Route Bond - To account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs of the truck route bond issue of the City.

Golf Course Bond - To account for the accumulation of resources for, and the payment of, general long-term debt principle, interest and related costs of the golf course bond issue of the City.

CITY OF BLOOMINGTON, INDIANA
COMBINING BALANCE SHEET - DEBT SERVICE FUNDS
December 31, 2000

	Park District Bond	Redevelopment District Bond	Street Bond	Municipal Facilities	Truck Route Bond	Golf Course Bond	Totals	
							December 31, 2000	December 31, 2000
Assets								
Cash and Cash Equivalents	\$ 9	\$ 194,630	\$ 36	\$ 798,077	\$ 321,721	\$ 337,582	\$ 1,652,055	
Cash With Fiscal Agent	330,000	180,000	--	500,150	--	--	510,000	
Investments	26,890	--	145,400		--	--	672,440	
Receivables:								
Interest	10	296	205	17,394	516	541	18,962	
Taxes	11,552	--	10,024	12,270	--	--	33,846	
Total Assets	\$ 368,461	\$ 374,926	\$ 155,665	\$ 1,327,891	\$ 322,237	\$ 338,123	\$ 2,887,303	
 Liabilities and Fund Balances								
 Liabilities:								
Deferred Revenue	\$ 11,552	\$ --	\$ 10,024	\$ 12,270	\$ --	\$ --	\$ --	\$ 33,846
Total Liabilities	11,552	--	10,024	12,270	--	--	--	33,846
 Fund Balances:								
Reserved for Debt Service	356,909	374,926	145,641	1,315,621	322,237	338,123	2,853,457	
Total Liabilities and Fund Balances	\$ 368,461	\$ 374,926	\$ 155,665	\$ 1,327,891	\$ 322,237	\$ 338,123	\$ 2,887,303	

CITY OF BLOOMINGTON, INDIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
DEBT SERVICE FUNDS
For The Year Ended December 31, 2000

	Park District Bond	Redevelopment District Bond	Street Bond	Municipal Facilities	Truck Route Bond	Golf Course Bond	Totals December 31, 2000
Revenues:							
Taxes	\$ 447,112	\$ 197,075	\$ 84,534	\$ 1,036,808	\$ 1,102	\$ --	\$ 1,765,529
Intergovernmental Revenues	--	--	--	27,800	--	--	1,102
Charges for Services	--	--	--	86,340	--	--	27,800
Miscellaneous	7,292	16,163	19,127	26,907	21,675	21,675	176,604
Total Revenues	454,404	213,238	103,661	1,152,050	26,007	21,675	1,971,035
Expenditures:							
Debt Service:							
Principal Retirement	310,000	160,000	105,000	679,682	345,000	--	1,599,682
Interest and Fiscal Charges	105,040	99,358	372,421	768,818	20,165	118,981	1,484,783
Total Expenditures	415,040	259,358	477,421	1,448,500	365,165	118,981	3,084,465
Excess (Deficiency) of Revenues Over (Under) Expenditures	39,364	(46,120)	(373,760)	(296,450)	(339,158)	(97,306)	(1,113,430)
Other Financing Sources (Uses):							
Operating Transfers In	--	233,152	423,445	280,500	--	120,000	1,057,097
Excess (Deficiency) of Revenues and Other (Under) Sources Over Expenditures and Other Uses	39,364	187,032	49,685	(15,950)	(339,158)	22,694	(56,333)
Fund Balances - January 1	317,545	187,894	95,956	1,331,571	661,395	315,429	2,909,790
Fund Balances - December 31	\$ 356,909	\$ 374,926	\$ 145,641	\$ 1,315,621	\$ 322,237	\$ 338,123	\$ 2,853,457

CITY OF BLOOMINGTON, INDIANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL (NON-GAAP BASIS) - DEBT SERVICE FUNDS
For The Year Ended December 31, 2000

	Park District Bond			Redevelopment District Bond			Variance Favorable (Unfavorable)
	Amended Budget	Actual	Variance Favorable (Unfavorable)	Amended Budget	Actual	Variance Favorable (Unfavorable)	
Revenues:							
Taxes	\$ 445,646	\$ 447,112	\$ 1,466	\$ 196,470	\$ 197,075	\$ 605	
Intergovernmental	--	--	--	--	--	--	
Charges for Services	--	--	--	--	--	--	
Miscellaneous	200	7,283	7,083	600	15,867	15,267	
Total Revenues	445,846	454,395	8,549	197,070	212,942	15,872	
Expenditures:							
Debt Service:							
Principal Retirement	330,000	330,000	--	180,000	180,000		
Interest and Fiscal Charges	104,890	105,040	(150)	99,358	99,358		
Total Expenditures	434,890	435,040	(150)	279,358	279,358		
Excess (Deficiency) of Revenues Over (Under) Expenditures	10,956	19,355	8,399	(82,288)	(66,416)	15,872	
Other Financing Sources (Uses):							
Operating Transfers In							
Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures and Other Uses	10,956	19,355	8,399	136,412	166,736	30,324	
Fund Balances - January 1	7,544	7,544	--	27,894	27,894	--	
Fund Balances - December 31	<u>\$ 18,500</u>	<u>\$ 26,899</u>	<u>\$ 8,399</u>	<u>\$ 164,306</u>	<u>\$ 194,630</u>	<u>\$ 30,324</u>	

CITY OF BLOOMINGTON, INDIANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 BUDGET AND ACTUAL (NON-GAAP BASIS) - DEBT SERVICE FUNDS
 For The Year Ended December 31, 2000
 (Continued)

	Street Bond			Municipal Facilities			Variance Favorable (Unfavorable)
	Amended Budget	Actual	Variance Favorable (Unfavorable)	Amended Budget	Actual		
Revenues:							
Taxes	\$ 84,824	\$ 84,534	\$ (290)	\$ 1,035,571	\$ 1,036,808	\$ 1,237	
Intergovernmental	--	--	--	--	1,102	1,102	
Charges for Services	--	--	--	27,800	27,800	--	
Miscellaneous	2,000	19,114	17,114	28,900	68,135	39,235	
Total Revenues	<u>86,824</u>	<u>103,648</u>	<u>16,824</u>	<u>1,092,271</u>	<u>1,133,845</u>	<u>41,574</u>	
Expenditures:							
Debt Service:							
Principal Retirement	105,000	105,000	--	679,683	679,682	1	
Interest and Fiscal Charges	372,971	372,421	550	815,923	768,818	47,105	
Total Expenditures	<u>477,971</u>	<u>477,421</u>	<u>550</u>	<u>1,495,606</u>	<u>1,448,500</u>	<u>47,106</u>	
Excess (Deficiency) of Revenues Over (Under) Expenditures	(391,147)	(373,773)	17,374	(403,335)	(314,655)	88,680	
Other Financing Sources (Uses):							
Operating Transfers In	25,000	423,445	398,445	150,000	280,500	130,500	
Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(366,147)	49,672	415,819	(253,335)	(34,155)	219,180	
Fund Balances - January 1	95,764	95,764	--	1,332,382	1,332,382	--	
Fund Balances - December 31	<u>\$ (270,383)</u>	<u>\$ 145,436</u>	<u>\$ 415,819</u>	<u>\$ 1,079,047</u>	<u>\$ 1,298,227</u>	<u>\$ 219,180</u>	

CITY OF BLOOMINGTON, INDIANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 BUDGET AND ACTUAL (NON-GAAP BASIS) - DEBT SERVICE FUNDS
 For The Year Ended December 31, 2000
 (Continued)

	Truck Route Bond						Golf Course Bond						Totals	
	Amended Budget	Actual	Variance Favorable (Unfavorable)		Amended Budget	Actual	Variance Favorable (Unfavorable)		Amended Budget	Actual	Variance Favorable (Unfavorable)		Variance Favorable (Unfavorable)	Variance Favorable (Unfavorable)
			\$	\$			\$	\$			\$	\$		
Revenues:														
Taxes	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 1,765,529	\$ 1,765,529	\$ 3,018	
Intergovernmental Charges for Services	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 1,102	\$ 2,800	\$ 2,800	\$ 1,102	
Miscellaneous	\$ 7,000	\$ 27,538	\$ 20,538	\$ 4,000	\$ 22,185	\$ 18,185	\$ 42,700	\$ 160,122	\$ 160,122	\$ 117,422				" "
Total Revenues	\$ 7,000	\$ 27,538	\$ 20,538	\$ 4,000	\$ 22,185	\$ 18,185	\$ 1,833,011	\$ 1,954,553	\$ 1,954,553	\$ 121,542				
Expenditures:														
Debt Service:														
Principal Retirement	\$ 345,000	\$ 345,000	\$ --	\$ --	\$ 119,130	\$ 118,980	\$ --	\$ --	\$ 1,639,683	\$ 1,639,683	\$ 1,639,682	\$ 1,639,682		
Interest and Fiscal Charges	\$ 20,165	\$ 20,165	\$ --	\$ --	\$ 119,130	\$ 118,980	\$ --	\$ 150	\$ 1,532,437	\$ 1,532,437	\$ 1,484,782	\$ 1,484,782	\$ 47,555	
Total Expenditures	\$ 365,165	\$ 365,165	\$ --	\$ --	\$ 119,130	\$ 118,980	\$ --	\$ 150	\$ 3,172,120	\$ 3,172,120	\$ 3,124,464	\$ 3,124,464	\$ 47,556	
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (358,165)	\$ (337,627)	\$ 20,538	\$ (115,130)	\$ (96,795)	\$ 18,335	\$ (10,500)	\$ 524,200	\$ 1,057,097	\$ 1,057,097	\$ 1,057,097	\$ 1,057,097	\$ 169,198	
Other Financing Sources (Uses):														
Operating Transfers In			\$ --	\$ --	\$ 130,300	\$ 120,000	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 532,897	
Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ (358,165)	\$ (337,627)	\$ 20,538	\$ 15,370	\$ 23,205	\$ 7,835	\$ (814,909)	\$ (112,814)	\$ 702,095	\$ 702,095	\$ 702,095	\$ 702,095		
Fund Balances - January 1	\$ 659,348	\$ 659,348	\$ --	\$ 314,377	\$ 314,377	\$ --	\$ --	\$ 2,437,309	\$ 2,437,309	\$ 2,437,309	\$ 2,437,309	\$ 2,437,309		
Fund Balances - December 31	\$ 301,183	\$ 321,721	\$ 20,538	\$ 329,747	\$ 337,582	\$ 7,835	\$ 1,622,400	\$ 2,324,495	\$ 2,324,495	\$ 2,324,495	\$ 2,324,495	\$ 2,324,495	\$ 702,095	

CAPITAL PROJECTS FUNDS

The Capital Projects Funds are used to account for financial resources designated to construct or acquire general fixed assets. Such resources are derived from general obligation bonds of the City, intergovernmental revenues and local property taxes.

Cumulative Capital Improvement - To account for resources accumulating from State cigarette tax distributions to provide for the cost of construction, maintenance, acquisition and repair for certain facilities and other items of a capital nature.

Cumulative Capital Development - To account for resources accumulating from a dedicated property tax levy to provide for the cost of construction, maintenance, acquisition and repair of certain facilities and other items of a capital nature.

Redevelopment TIF Downtown - To account for property tax revenues received from tax increment financing (TIF) of the Downtown Redevelopment Area, which is a TIF district. Revenues pay for infrastructure improvements inside or serving the TIF district.

Cumulative Capital Equipment - To account for resources accumulated from a property tax levy to provide primarily for the acquisition of equipment and other items of a capital nature.

Street Construction - To account for resources accumulating to provide for the cost of construction of the streets.

Fire Capital - To account for resources received from the sale of the old Headquarters Fire Station to be used for acquisition of equipment for the new Headquarters Fire Station.

Redevelopment TIF Winslow - To account for property tax revenues received from tax increment financing (TIF) of the Winslow Redevelopment Area, which is a TIF district. Revenues pay for infrastructure improvements inside or serving the TIF district.

Redevelopment TIF Southwest - To account for property tax revenues received from tax increment financing (TIF) of the Southwest Redevelopment Area, which is a TIF district. Revenues pay for infrastructure improvements inside or serving the TIF district.

Redevelopment TIF Thomson - To account for property tax revenues received from tax increment financing (TIF) of the Thomson Redevelopment Area, which is a TIF district. Revenues pay for infrastructure improvements inside or serving the TIF district.

Redevelopment TIF Adams - To account for property tax revenues received from tax increment financing (TIF) of the Adams Redevelopment Area, which is a TIF district. Revenues pay for infrastructure improvements inside or serving the TIF district.

Redevelopment TIF Prow - To account for property tax revenues received from tax increment financing (TIF) of the Prow Redevelopment Area, which is a TIF district. Revenues pay for infrastructure improvements inside or serving the TIF district.

Technology Park - To increase the opportunities of industries in the community.

Truck Route Construction - To account for resources accumulating to provide for the cost of construction of the Truck Route.

Industrial Development - To increase the opportunities of industries in the community.

Redevelopment TIF Whitehall - To account for property tax revenues received from tax increment financing (TIF) of the Whitehall Redevelopment Area, which is a TIF district. Revenues pay for infrastructure improvements inside or serving the TIF district.

Golf Course Construction - To account for resources accumulating to provide for the cost of construction of the nine hole expansion at Cascades Golf Course.

Municipal Improvement - To account for assets acquired by capital leases.

Gates Construction - To account for resources accumulating to provide for the cost of construction of infrastructure for new commercial development.

CITY OF BLOOMINGTON, INDIANA
COMBINING BALANCE SHEET - CAPITAL PROJECTS FUNDS
December 31, 2000

Assets	Cumulative Capital Improvement	Cumulative Capital Development	Redevelopment TIF Downtown	Cumulative Capital Equipment	Street Construction
	\$ 94,842	\$ 945,960	\$ 464,379	\$ 1,447,515	\$ 500,006
Cash and Cash Equivalents	--	--	388,780	--	4,601,820
Investments	--	--	7,704	--	20,306
Receivables:					--
Interest	--	20,582	--	29,093	--
Taxes	--	--	--	--	--
Interfund	--	--	--	--	--
Total Assets	<u>\$ 94,842</u>	<u>\$ 966,542</u>	<u>\$ 860,863</u>	<u>\$ 1,476,608</u>	<u>\$ 5,122,132</u>
 Liabilities and Fund Balances					
Liabilities:					
Accounts Payable	\$ --	\$ 42,586	\$ --	\$ 77,428	\$ 2,000
Deferred Revenue	--	20,582	--	29,093	--
Total Liabilities	<u>--</u>	<u>63,168</u>	<u>--</u>	<u>106,521</u>	<u>2,000</u>
Fund Balances:					
Reserved for Capital Improvements	\$ 94,842	\$ 903,374	\$ 860,863	\$ 1,370,087	\$ 5,120,132
Total Fund Balances	<u>\$ 94,842</u>	<u>\$ 903,374</u>	<u>\$ 860,863</u>	<u>\$ 1,370,087</u>	<u>\$ 5,120,132</u>
Total Liabilities and Fund Balances	<u>\$ 94,842</u>	<u>\$ 966,542</u>	<u>\$ 860,863</u>	<u>\$ 1,476,608</u>	<u>\$ 5,122,132</u>

CITY OF BLOOMINGTON, INDIANA
 COMBINING BALANCE SHEET - CAPITAL PROJECTS FUNDS
 December 31, 2000
 (Continued)

Assets	Fire Capital	Redevelopment TIF Winslow	Redevelopment TIF Southwest	Redevelopment TIF Thomson	Redevelopment TIF Adams
Cash and Cash Equivalents	\$ 6,563	\$ 159,340	\$ 730,930	\$ 1,710,340	\$ 265,500
Investments	41,200	3	26	9	1
Receivables:					
Interest	181	786	4,483	7,821	2,037
Taxes	--	--	--	--	--
Interfund	--	--	--	--	--
Total Assets	<u>\$ 47,944</u>	<u>\$ 160,129</u>	<u>\$ 735,439</u>	<u>\$ 1,718,170</u>	<u>\$ 267,538</u>
Liabilities and Fund Balances					
Liabilities:					
Accounts Payable	\$ --	\$ --	\$ --	\$ --	\$ --
Deferred Revenue	--	--	--	--	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund Balances:					
Reserved for Capital Improvements	<u>47,944</u>	<u>160,129</u>	<u>735,439</u>	<u>1,718,170</u>	<u>267,538</u>
Total Fund Balances	<u>\$ 47,944</u>	<u>\$ 160,129</u>	<u>\$ 735,439</u>	<u>\$ 1,718,170</u>	<u>\$ 267,538</u>
Total Liabilities and Fund Balances	<u>\$ 47,944</u>	<u>\$ 160,129</u>	<u>\$ 735,439</u>	<u>\$ 1,718,170</u>	<u>\$ 267,538</u>

CITY OF BLOOMINGTON, INDIANA
 COMBINING BALANCE SHEET - CAPITAL PROJECTS FUNDS
 December 31, 2000
 (Continued)

	Redevelopment TIF Prov	Technology Park	Truck Route Construction	Industrial Development	Redevelopment TIF Whitehall
Assets					
Cash and Cash Equivalents	\$ 58,520	\$ 38,400	\$ 236	\$ 525,440	\$ 99
Investments					270,960
Receivables:					
Interest	234	159	--	189	453
Taxes	--	--	--	--	--
Interfund	--	--	--	10,093	--
Total Assets	\$ 58,754	\$ 38,795	\$ --	\$ 535,722	\$ 271,512
 Liabilities and Fund Balances					
Liabilities:					
Accounts Payable	\$ --	\$ --	\$ --	\$ --	\$ --
Deferred Revenue	--	--	--	--	--
Total Liabilities	--	--	--	--	--
Fund Balances:					
Reserved for Capital Improvements	\$ 58,754	\$ 38,795	\$ --	\$ 535,722	\$ 271,512
Total Fund Balances	\$ 58,754	\$ 38,795	\$ --	\$ 535,722	\$ 271,512
Total Liabilities and Fund Balances	\$ 58,754	\$ 38,795	\$ --	\$ 535,722	\$ 271,512

CITY OF BLOOMINGTON, INDIANA
 COMBINING BALANCE SHEET - CAPITAL PROJECTS FUNDS
 December 31, 2000
 (Continued)

Assets	Golf Course Construction	Municipal Improvement	Gates Construction	Totals	
				December 31, 2000	December 31, 2000
Cash and Cash Equivalents	\$ 9,661	\$ --	\$ --	\$ 17,120	\$ 3,469,306
Investments	--	--	--		8,808,350
Receivables:					
Interest	4	--	--	7	44,364
Taxes	--	--	--	--	49,675
Interfund	--	--	--	--	10,093
Total Assets	\$ 9,665	\$ --	\$ --	\$ 17,133	\$ 12,381,788
 Liabilities and Fund Balances					
Liabilities:					
Accounts Payable	\$ --	\$ --	\$ --	\$ --	\$ 122,014
Deferred Revenue	--	--	--	--	49,675
Total Liabilities	--	--	--	--	171,689
Fund Balances:					
Reserved for Capital Improvements	\$ 9,665	\$ --	\$ --	\$ 17,133	\$ 12,210,099
Total Fund Balances	\$ 9,665	\$ --	\$ --	\$ 17,133	\$ 12,210,099
Total Liabilities and Fund Balances	\$ 9,665	\$ --	\$ --	\$ 17,133	\$ 12,381,788

CITY OF BLOOMINGTON, INDIANA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES -
 CAPITAL PROJECTS FUNDS
 For The Year Ended December 31, 2000

	Cumulative Capital Improvement	Cumulative Capital Development	Redevelopment TIF Downtown	Cumulative Capital Equipment	Street Construction
Revenues:					
Taxes	\$ 322,914	\$ 691,038	\$ 515,198	\$ 865,197	\$ --
Intergovernmental Revenues	273	40,520	--	236,361	492,707
Miscellaneous		78,485	52,966	27,161	309,048
Total Revenues	323,187	810,043	568,164	1,129,219	801,755
Expenditures:					
Capital Outlay	250,863	897,653	402,741	830,322	603,553
Total Expenditures	250,863	897,653	402,741	830,322	603,553
Excess (Deficiency) of Revenues Over (Under) Expenditures	72,324	(87,610)	165,423	298,897	198,202
Other Financing Sources (Uses):					
Operating Transfers In	--	--	--	--	--
Operating Transfers Out	--	--	(80,500)	(265,636)	(397,806)
Capital Leases	--	--	--	--	--
General Obligation Bond Proceeds	--	--	--	--	--
Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures and Other Uses	72,324	(87,610)	84,923	33,261	(199,607)
Fund Balances - January 1	22,518	990,984	775,940	1,336,826	5,319,739
Fund Balances - December 31	\$ 94,842	\$ 903,374	\$ 860,863	\$ 1,370,087	\$ 5,120,132

CITY OF BLOOMINGTON, INDIANA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES -
 CAPITAL PROJECTS FUNDS
 For The Year Ended December 31, 2000
 (Continued)

	Fire Capital	Redevelopment TIF Winslow	Redevelopment TIF Southwest	Redevelopment TIF Thomson	Redevelopment TIF Adams
Revenues:					
Taxes	\$ --	\$ 41,079	\$ 203,035	\$ 742,398	\$ 98,067
Intergovernmental Revenues	--	--	--	--	--
Miscellaneous	1,783	7,746	35,351	67,780	12,171
Total Revenues	1,783	48,825	238,886	810,178	110,238
Expenditures:					
Capital Outlay	--	--	--	--	--
Total Expenditures	--	--	--	--	--
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,783	48,825	238,886	810,106	110,238
Other Financing Sources (Uses):					
Operating Transfers In	40,000	--	--	--	--
Operating Transfers Out	--	--	--	--	--
Capital Leases	--	--	--	--	--
General Obligation Bond Proceeds	--	--	--	--	--
Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures and Other Uses	41,783	48,825	238,886	810,106	110,238
Fund Balances - January 1	6,161	111,304	496,553	908,064	157,300
Fund Balances - December 31	<u>\$ 47,944</u>	<u>\$ 160,129</u>	<u>\$ 735,439</u>	<u>\$ 1,718,170</u>	<u>\$ 267,538</u>

CITY OF BLOOMINGTON, INDIANA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES -
 CAPITAL PROJECTS FUNDS
 For The Year Ended December 31, 2000
 (Continued)

	Redevelopment TIF Prow	Technology Park	Truck Route Construction	Industrial Development	Redevelopment TIF Whitehall
Revenues:					
Taxes	\$ 46,322	\$ --	\$ --	\$ --	\$ 279,041
Intergovernmental Revenues	--	--	--	--	--
Miscellaneous	1,185	2,580	--	37,170	3,637
Total Revenues	<u>47,707</u>	<u>2,580</u>	<u>--</u>	<u>37,170</u>	<u>282,678</u>
Expenditures:					
Capital Outlay	--	--	23,220	--	25,480
Total Expenditures	<u>--</u>	<u>--</u>	<u>23,220</u>	<u>--</u>	<u>25,480</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>47,707</u>	<u>2,580</u>	<u>(23,220)</u>	<u>37,170</u>	<u>257,198</u>
Other Financing Sources (Uses):					
Operating Transfers In	--	--	--	--	--
Operating Transfers Out	--	--	--	--	(25,000)
Capital Leases	--	--	--	--	--
General Obligation Bond Proceeds	--	--	--	--	--
Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>47,707</u>	<u>2,580</u>	<u>(23,220)</u>	<u>37,170</u>	<u>232,198</u>
Fund Balances - January 1	<u>11,047</u>	<u>36,215</u>	<u>23,220</u>	<u>498,552</u>	<u>39,314</u>
Fund Balances - December 31	<u><u>\$ 58,754</u></u>	<u><u>\$ 38,795</u></u>	<u><u>\$ --</u></u>	<u><u>\$ 535,722</u></u>	<u><u>\$ 271,512</u></u>

CITY OF BLOOMINGTON, INDIANA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES -
 CAPITAL PROJECTS FUNDS
 For The Year Ended December 31, 2000
 (Continued)

	Golf Course Construction	Municipal Improvement	Gates Construction	Totals December 31, 2000
Revenues:				
Taxes	\$ --	\$ --	\$ --	\$ 3,481,575
Intergovernmental Revenues	--	--	--	1,092,702
Miscellaneous	3,718	--	--	641,861
Total Revenues	3,718	--	--	5,216,138
Expenditures:				
Capital Outlay	101,355	6,835,913	2,129,735	12,100,907
Total Expenditures	101,355	6,835,913	2,129,735	12,100,907
Excess (Deficiency) of Revenues Over (Under) Expenditures	(97,637)	(6,835,913)	(2,129,728)	(6,884,769)
Other Financing Sources (Uses):				
Operating Transfers In	--	--	--	40,000
Operating Transfers Out	--	--	(208,152)	(977,097)
Capital Leases	--	6,835,913	--	6,835,913
General Obligation Bond Proceeds	--	--	2,355,013	2,355,013
Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(97,637)	--	17,133	1,362,060
Fund Balances - January 1	107,302	--	--	10,841,039
Fund Balances - December 31	\$ 9,665	\$ --	\$ 17,133	\$ 12,210,099

CITY OF BLOOMINGTON, INDIANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 (NON-GAAP) - CAPITAL PROJECTS FUNDS
 For The Year Ended December 31, 2000

	Cumulative Capital Improvement			Cumulative Capital Development		
	Amended Budget	Actual	Variance Favorable (Unfavorable)	Amended Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes	\$ 284,369	-\$	\$ 322,914	\$ 38,545	\$ 688,914	\$ 691,038
Intergovernmental Revenues	-\$		273	273	-\$	40,520
Miscellaneous						78,486
Total Revenue	284,369		323,187	38,818	688,914	810,044
Expenditures:						
Supplies	280,000	280,000	-\$	-\$	-\$	-\$
Other Services and Charges	-\$	-\$		427,026	391,729	35,297
Capital Outlay	-\$	-\$		476,755	470,698	6,057
Total Expenditures	280,000	280,000	-\$	903,781	862,427	41,354
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,369	43,187	38,818	(214,867)	(52,383)	162,484
Other Financing Uses:						
Operating Transfers Out	-\$	-\$	-\$	-\$	-\$	-\$
Bond Proceeds	-\$	-\$	-\$	-\$	-\$	-\$
Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures and Other Uses	4,369	43,187	38,818	(214,867)	(52,383)	162,484
Fund Balances - January 1	51,655	51,655	-\$	998,343	998,343	-\$
Fund Balances - December 31	\$ 56,024	\$ 94,842	\$ 38,818	\$ 783,476	\$ 945,960	\$ 162,484

CITY OF BLOOMINGTON, INDIANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 (NON-GAAP BASIS) - CAPITAL PROJECTS FUNDS
 For The Year Ended December 31, 2000
 (Continued)

	Cumulative Capital Equipment			Gates Construction			Total		
	Amended Budget	Actual	Variance Favorable (Unfavorable)	Amended Budget	Actual	Variance Favorable (Unfavorable)	Amended Budget	Actual	Variance Favorable (Unfavorable)
Revenues:									
Taxes	\$ 862,540	\$ 865,197	\$ 2,657	\$ --	\$ --	\$ --	\$ 1,551,454	\$ 1,556,235	\$ 4,781
Intergovernmental Revenues	20,000	236,360	216,560	--	--	--	304,369	599,994	295,625
Miscellaneous	--	27,461	27,461	--	1,189	1,189	--	107,409	107,409
Total Revenue	<u>882,540</u>	<u>1,129,218</u>	<u>246,678</u>	<u>--</u>	<u>1,189</u>	<u>1,189</u>	<u>1,855,823</u>	<u>2,263,638</u>	<u>407,815</u>
Expenditures:									
Supplies	--	40,862	30,521	10,341	--	--	--	280,000	280,000
Other Services and Charges	1,104,018	722,373	381,645	2,135,124	2,129,736	2,129,736	467,888	422,250	45,638
Capital Outlay	--	--	--	--	--	--	5,388	3,715,897	3,322,807
Total Expenditures	<u>1,144,880</u>	<u>752,894</u>	<u>391,986</u>	<u>2,135,124</u>	<u>2,129,736</u>	<u>2,129,736</u>	<u>5,388</u>	<u>4,463,785</u>	<u>4,025,057</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(262,340)	376,524	638,664	(2,135,124)	(2,128,547)	(2,128,547)	6,577	(2,607,962)	(1,761,419)
Other Financing Uses:									
Operating Transfers Out	--	(265,636)	(265,636)	(218,700)	(208,152)	(208,152)	10,548	(218,700)	(473,788)
Bond Proceeds	--	--	--	2,553,824	2,353,824	2,353,824	--	2,353,824	2,353,824
Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(262,340)	110,688	373,028	--	--	17,125	(472,838)	118,617	591,455
Fund Balances - January 1	<u>1,336,827</u>	<u>1,336,827</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>2,386,825</u>	<u>2,386,825</u>	<u>--</u>
Fund Balances - December 31	<u>\$ 1,074,487</u>	<u>\$ 1,447,515</u>	<u>\$ 373,028</u>	<u>\$ --</u>	<u>\$ 17,125</u>	<u>\$ 17,125</u>	<u>\$ 1,913,987</u>	<u>\$ 2,505,442</u>	<u>\$ 591,455</u>

ENTERPRISE FUNDS

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the City is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the City has decided that periodic determination of net income is appropriate for accountability purposes.

Water Utility - To account for the operation of the Water Utility.

Wastewater Utility - To account for the operation of the Wastewater facilities.

CITY OF BLOOMINGTON, INDIANA
COMBINING BALANCE SHEET - ENTERPRISE FUNDS
December 31, 2000

Assets:	Water Utility	Wastewater Utility	Totals	
			December 31, 2000	
Cash and Cash Equivalents	\$ 377,272	\$ 1,589,471	\$ 1,966,743	
Interest Receivable	165	18,345	18,510	
Accounts Receivable-Customers (Net)	716,191	766,565	1,482,756	
Other	150,092	37,652	187,744	
Due From Other Funds	365,017	1,322,088	1,687,105	
Prepaid Expenses	5,633	4,129	9,762	
Material and Supplies Inventories	528,252	—	528,252	
Unamortized Bond Issue Expenses	273,026	260,500	533,526	
Restricted Assets:				
Cash and Cash Equivalents	286,418	4,433,524	4,719,942	
Cash With Fiscal Agent	638,034	1,780,677	2,418,711	
Investments	—	305,350	305,350	
Land	538,173	777,253	1,315,426	
Buildings	11,216,306	12,288,094	23,504,400	
Improvements Other Than Buildings	39,159,860	67,546,915	106,706,775	
Transportation Equipment	1,223,177	1,625,048	2,850,225	
Machinery and Equipment	6,668,477	18,903,360	25,571,837	
Accumulated Depreciation	(18,639,914)	(38,983,547)	(57,623,461)	
Construction in Progress	5,333,231	9,479,983	14,813,214	
Total Assets	<u>\$ 48,841,410</u>	<u>\$ 82,155,407</u>	<u>\$ 130,996,817</u>	

CITY OF BLOOMINGTON, INDIANA
 COMBINING BALANCE SHEET - ENTERPRISE FUNDS
 December 31, 2000
 (Continued)

Liabilities and Fund Equity	Water Utility	Wastewater Utility	Totals	
			December 31, 2000	
Liabilities:				
Accounts Payable	\$ 795,715	\$ 551,811	\$ 1,347,526	
Payroll and Withholdings Payable	42,307	57,507	99,814	
Taxes Payable	21,576	--	21,576	
Due To Other Funds	968,261	723,131	1,691,392	
Unearned Revenue	13,777	55,410	69,187	
Payable From Restricted Assets:				
Customer Deposits	10,678	--	10,678	
Accrued Bond Interest Payable	319,679	817,571	1,137,250	
Revenue Bonds Payable - Current	655,000	965,000	1,620,000	
Revenue Bonds Payable - Long-Term/				
Net of Unamortized Discount				
Compensated Absences Payable	47,145	58,438	105,583	
Customer Advances for Construction	1,109,051	--	1,109,051	
Capital Lease Obligations	285,138	240,749	525,887	
Loans Payable	1,461,667	1,410,593	2,872,260	
Notes Payable	151,495	--	151,495	
Total Liabilities	16,772,025	32,261,317	49,033,342	
Fund Equity:				
Contributed Capital	7,440,415	38,858,215	46,298,630	
Retained Earnings:				
Unreserved	24,628,970	11,035,875	35,664,845	
Total Fund Equity	32,069,385	49,894,090	81,963,475	
Total Liabilities and Fund Equity	\$ 48,841,410	\$ 82,155,407	\$ 130,996,817	

CITY OF BLOOMINGTON, INDIANA
 COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS -
 ENTERPRISE FUNDS
 For The Year Ended December 31, 2000

	Water Utility	Wastewater Utility	Totals Year Ended December 31 2000
Operating Revenues:			
Commercial and Residential Connection Fees	\$ 7,568,885	\$ 10,012,386	\$ 17,581,271
Other Operating	371,887	188,125	188,125
Total Operating Revenues	7,940,772	11,119,511	19,060,313
Operating Expenses:			
Pumping	899,181	299,819	299,819
Water Treatment	1,241,879	2,620,233	3,519,434
Distribution	783,915	792,832	1,241,879
Collection System	268,474	353,025	1,576,747
Commercial	1,075,864	1,050,747	621,499
General	1,268,401	2,437,737	2,126,611
Depreciation	251,385	222,523	3,706,138
Taxes	413,678	551,133	473,908
Employee Benefits	38,063	48,834	964,811
Supplies	125,654	116,690	86,897
Insurance	341,338	675,655	242,344
Professional Services	38,370	39,851	1,016,993
Utilities	142,875	167,381	78,221
Maintenance and Repair			310,256
Total Operating Expenses	6,889,077	9,376,480	16,265,557
Operating Income	1,051,695	1,743,061	2,794,756
Nonoperating Revenues (Expenses):			
Interest Income	90,389	606,166	696,555
Other	35,822	11,447	47,269
Interest on Debt and Paying Agent Fees	(674,667)	(1,673,654)	(2,348,321)
P.C.B. Litigation and Expense	--	(10,602)	(10,602)
Gain on Disposal of Assets	17,861	30,438	48,299
Amortization Expense	(24,659)	(15,228)	(39,987)
Property Lease	--	60,000	60,000
Net Income	496,441	751,528	1,247,969
Retained Earnings - January 1, as Previously Reported	23,956,442	10,185,367	34,141,809
Prior Period Adjustment - (Note 16)	176,087	98,980	275,067
Retained Earnings - January 1, Restated	24,132,529	10,284,347	34,416,876
Retained Earnings - December 31	\$ 24,628,970	\$ 11,035,875	\$ 35,664,845

CITY OF BLOOMINGTON, INDIANA
 COMBINING STATEMENT OF CASH FLOWS - ENTERPRISE FUNDS
 For The Year Ended December 31, 2000

	Water Utility	Wastewater Utility	Year Ended December 31, 2000	Totals
Cash Flows From Operating Activities:				
Operating Income	\$ 1,051,695	\$ 1,743,061	\$ 2,794,756	
Adjustments to Reconcile Net Operating Income to Net Cash Provided by Operating Activities:				
Depreciation Expense	1,268,401	2,437,737	3,706,138	
Bad Debt Expense	9,000	8,475	17,475	
Nonoperating Revenues	35,822	60,845	96,667	
Change in Assets and Liabilities:				
Accounts Receivable	(130,398)	302,653	172,255	
Due From Other Funds	308,312	(217,010)	91,302	
Prepaid Expenses	2	(1,794)	(1,792)	
Inventory	(90,357)	--	(90,357)	
Advances to Other Funds	--	22,140	22,140	
Accounts Payable	48,117	(168,474)	(120,357)	
Salaries and Wages Payable	2,138	3,343	5,481	
Taxes Payable	1,465	--	1,465	
Compensated Absences Payable	28,065	33,731	61,796	
Due To Other Funds	(98,550)	(649,810)	(748,360)	
Unearned Revenue	(13,177)	43,710	30,533	
Customer Deposits	(89,601)	--	(89,601)	
Customer Advances	(18,748)	--	(18,748)	
Net Cash Provided by Operating Activities	2,312,186	3,618,607	5,930,793	

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CITY OF BLOOMINGTON, INDIANA
 COMBINING STATEMENT OF CASH FLOWS - ENTERPRISE FUNDS
 For The Year Ended December 31, 2000
 (Continued)

	Water Utility	Wastewater Utility	Totals Year Ended December 31, 2000
Cash Flows From Capital and Related Financing Activities:			
Acquisition and Construction of Capital Assets	\$ (3,847,722)	\$ (7,282,575)	\$ (11,130,297)
Principal Paid on Revenue Bonds	(625,000)	(765,000)	(1,390,000)
Principal Portion of Capital Lease Obligations	(35,372)	(58,197)	(93,569)
Principal Paid of Notes Payable	(13,982)	--	(13,982)
Interest Paid on Revenue Bonds	(647,137)	(1,725,192)	(2,372,329)
Interest Portion of Capital Lease Obligations	(15,662)	(14,989)	(30,651)
Interest Paid on Notes Payable	(7,160)	--	(7,160)
Capital Contributions	393,518	427,898	821,416
Proceeds From Loans	1,461,667	1,410,593	2,872,260
Proceeds From Sale of Equipment	23,852	38,939	62,791
Net Cash Used by Capital and Related Financing Activities	<u>(3,312,998)</u>	<u>(7,968,523)</u>	<u>(11,281,521)</u>
Cash Flows From Investing Activities:			
Purchase of Investments	--	(305,350)	(305,350)
Interest on Investments	91,573	614,624	706,197
Net Cash Provided by Investing Activities	<u>91,573</u>	<u>309,274</u>	<u>400,847</u>
Net Decrease in Cash and Cash Equivalents	<u>(909,239)</u>	<u>(4,040,642)</u>	<u>(4,949,881)</u>
Cash and Cash Equivalents at Beginning of Year	2,210,963	11,844,314	14,055,277
Cash and Cash Equivalents at End of Year	<u>\$ 1,301,724</u>	<u>\$ 7,803,672</u>	<u>\$ 9,105,396</u>
Noncash Investing, Capital and Financing Activities			
Assets Acquired by Capital Lease	\$ 261,209	\$ 74,444	\$ 335,653

INTERNAL SERVICE FUNDS

Internal Service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City on a cost reimbursement basis.

Risk Management - To account for revenues generated by assessing premiums on each City department and the Bloomington Public Transit Corporation, for the purpose of administering a self-insurance program for Worker's Compensation.

Fleet Maintenance - To account for the financing of goods and services provided by the Fleet Maintenance department to other departments and agencies of the City.

Health Insurance Trust - To account for revenues generated and expenses incurred for the administration of the City's self-insured employee health plan.

CITY OF BLOOMINGTON, INDIANA
COMBINING BALANCE SHEET - INTERNAL SERVICE FUNDS
December 31, 2000

Assets	Risk	Fleet	Health Insurance	Totals
	Management	Maintenance	Trust	December 31, 2000
Cash and Cash Equivalents	\$ 60,522	\$ 110,783	\$ 873,699	\$ 1,045,004
Investments	653,000	--	--	653,000
Interest Receivable	4,169	--	2,090	6,259
Due From Other Funds	--	38,318	--	38,318
Material and Supplies Inventory	--	208,372	--	208,372
Buildings	--	649,657	--	649,657
Transportation Equipment	32,847	66,269	--	99,116
Machinery and Equipment	21,195	213,971	--	234,266
Accumulated Depreciation	(40,594)	(236,164)	--	(276,738)
Total Assets	\$ 731,139	\$ 1,050,306	\$ 875,789	\$ 2,657,234
Liabilities and Fund Equity				
Liabilities:				
Accounts Payable	\$ 37,841	\$ 47,717	\$ 22,412	\$ 107,970
Due to Other Funds	3,414	5,746	--	9,160
Compensated Absences Payable	--	2,610	--	2,610
Estimated Unfiled Claims	35,256	--	167,452	202,708
Total Liabilities	76,511	56,073	189,864	322,448
Fund Equity:				
Contributed Capital				
Retained Earnings:				
Reserved for Claims	633,712	--	685,925	1,319,637
Unreserved	--	141,238	--	141,238
Total Fund Equity	654,628	994,233	685,925	2,334,786
Total Liabilities and Fund Equity	\$ 731,139	\$ 1,050,306	\$ 875,789	\$ 2,657,234

CITY OF BLOOMINGTON, INDIANA
 COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS -
 INTERNAL SERVICE FUNDS
 For The Year Ended December 31, 2000

	Risk Management	Fleet Maintenance	Health Insurance Trust	Totals December 31, 2000
Operating Revenues:				
Charges for Services	\$ 389,569	\$ 976,024	\$ 1,535,440	\$ 2,901,033
Other Operating	35,952	922	47,380	84,254
Employee Contributions	--	--	1,106,478	1,106,478
Total Operating Revenue	425,521	976,946	2,689,298	4,091,765
Operating Expenses:				
General	--	30,000	332,499	362,499
Depreciation	7,524	14,408	--	21,932
Employee Benefits	91,980	--	2,412,315	2,504,295
Salaries	184,862	283,553	--	468,415
Supplies	20,387	567,233	--	587,620
Other Services	58,731	46,430	--	105,161
Total Operating Expenses	363,484	941,624	2,744,814	4,049,922
Operating Income (Loss)	62,037	35,322	(55,516)	41,843
Nonoperating Income:				
Interest Income	39,761	--	94,471	134,232
Gain on Sale of Assets	--	4,692	--	4,692
Net Income to Retained Earnings	101,798	40,014	38,955	180,767
Retained Earnings - January 1	531,914	101,224	646,970	1,280,108
Retained Earnings - December 31	\$ 633,712	\$ 141,238	\$ 685,925	\$ 1,460,875

CITY OF BLOOMINGTON, INDIANA
COMBINING STATEMENT OF CASH FLOWS - INTERNAL SERVICE FUNDS
For The Year Ended December 31, 2000

	Risk Management	Fleet Maintenance	Health Insurance Trust	Totals December 31, 2000
Cash Flows From Operating Activities:				
Operating Income (Loss)	\$ 62,037	\$ 35,322	\$ (55,516)	\$ 41,843
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:				
Depreciation Expense	7,524	14,408	--	21,932
Change in Assets and Liabilities:				
Due From Other Funds	--	13,358	56,081	69,439
Accounts Payable	36,682	30,894	(20,359)	47,217
Due to Other Funds	83	(28,862)	--	(28,779)
Compensated Absences Payable	--	2,610	--	2,610
Estimated Unfiled Claims	(5,589)	--	10,984	5,395
Inventory	--	20,691	--	20,691
Net Cash Provided (Used) by Operating Activities	100,737	88,421	(8,810)	180,348
Cash Flows From Capital and Related Financing Activities:				
Proceeds from Sale of Equipment	--	4,692	--	4,692
Net Cash Provided by Capital and Related Financing Activities	--	4,692	--	4,692
Cash Flows From Investing Activities:				
Sale of Investments	3,880,320	--	11,789,965	15,670,285
Purchase of Investments	(4,533,320)	--	(11,789,965)	(16,323,285)
Interest on Investments	37,144	--	92,998	130,142
Net Cash Provided (Used) by Investing Activities	(615,856)	--	92,998	(522,858)
Net Increase (Decrease) in Cash and Cash Equivalents	(515,119)	93,113	84,188	(337,818)
Cash and Cash Equivalents at Beginning of Year	575,641	17,670	789,511	1,382,822
Cash and Cash Equivalents at End of Year	\$ 60,522	\$ 110,783	\$ 873,699	\$ 1,045,004

Noncash Investing, Capital and Financing Activities

Contribution of Fixed Assets From City \$ -- \$ 673,031 \$ -- \$ 673,031

CITY OF BLOOMINGTON, INDIANA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN RETAINED EARNINGS -
 BUDGET AND ACTUAL (NON-GAAP BASIS) - INTERNAL SERVICE FUNDS
 For The Year Ended December 31, 2000

	Risk Management			Fleet Maintenance			Totals		
	Amended Budget	Actual	Variance Favorable (Unfavorable)	Amended Budget	Actual	Variance Favorable (Unfavorable)	Amended Budget	Actual	Variance Favorable (Unfavorable)
Revenues:									
Charges for Services	\$ 365,000	\$ 389,569	\$ 24,569	\$ 950,000	\$ 989,382	\$ 39,382	\$ 1,315,000	\$ 1,378,951	\$ 63,951
Miscellaneous Revenue	240,000	73,096	(166,904)	--	5,514	5,514	240,000	78,610	(161,390)
Total Revenue	605,000	462,665	(142,335)	950,000	994,896	44,896	1,555,000	1,457,561	(97,439)
Expenditures:									
Current:									
Proprietary Fund Type									
Operating Expenses -									
Personal Services	193,937	184,732	9,205	295,621	279,804	15,817	489,558	464,536	25,022
Supplies	18,683	18,387	96	559,439	513,672	45,767	578,122	532,259	45,863
Other Services and Charges	167,339	119,665	47,674	115,619	106,430	9,189	282,958	262,995	56,863
Capital Outlay	1,800	1,800	--	1,800	1,977	(177)	3,600	3,777	(177)
Total Expenditures	381,759	324,784	56,975	972,479	901,883	70,596	1,354,238	1,226,667	127,571
Excess (Deficiency) of Revenues Over (Under) Expenditures	223,241	137,881	(85,360)	(22,479)	93,013	115,492	200,762	230,894	30,132
Retained Earnings - January 1	575,641	575,641	--	17,770	17,770	--	593,411	593,411	--
Retained Earnings - December 31	\$ 798,882	\$ 713,522	\$ (85,360)	\$ (4,709)	\$ 110,783	\$ 115,492	\$ 794,173	\$ 824,305	\$ 30,132

TRUST FUNDS

Funds in this classification are used to account for assets held by the City in a fiduciary capacity and are classified into two sub-groupings: Pension Trust Funds and Nonexpendable Trust Funds.

Pension Trust Funds

Police Pension - To account for the provision of retirement and disability benefits to police officers hired prior to May 1, 1977. Financing is provided by mandatory contributions by active members, state cigarette tax distributions, and a specific annual property tax levy.

Fire Pension - To account for the provision of retirement and disability benefits to firefighters hired prior to May 1, 1977. Financing is provided by mandatory contributions by active members, state cigarette tax distributions, and a specific annual property tax levy.

Nonexpendable Trust Funds

Rosehill Cemetery Trust - To account for principal trust amounts and related interest income. The interest portion of the trust can be used to maintain the City's cemetery.

Howard Young Bicentennial Trust - To account for the Howard Young \$1,000 gift in 1976 to the City and all subsequent investment earnings. The trust agreement provides that the principal and accumulated earnings be used in the year 2076 for sidewalk improvements.

CITY OF BLOOMINGTON, INDIANA
COMBINING BALANCE SHEET - TRUST FUNDS
December 31, 2000

	Nonexpendable Trust			Totals
	Pension Trust	Roschill Cemetery Trust	Howard Young Bicentennial Trust	
Assets				December 31, 2000
Cash and Cash Equivalents	\$ 2,232	\$ 3	\$ --	\$ 2,235
Investments	4,608,115	2,940	6,586	4,617,641
Interest Receivable	53,846	5	--	53,851
Taxes Receivable	12,438	--	--	12,438
Total Assets	\$ 4,676,631	\$ 2,948	\$ 6,586	\$ 4,686,165
Liabilities and Fund Balances				
Liabilities:				
Deferred Revenue	\$ 12,438	\$ --	\$ --	\$ 12,438
Total Liabilities	12,438	--	--	12,438
Fund Balances:				
Reserved for Employees Pension Benefits	4,664,193	--	--	4,664,193
Reserved for Endowments	--	2,948	6,586	9,534
Total Fund Balances	4,664,193	2,948	6,586	4,673,727
Total Liabilities and Fund Balances	\$ 4,676,631	\$ 2,948	\$ 6,586	\$ 4,686,165

CITY OF BLOOMINGTON, INDIANA
COMBINING STATEMENT OF PLAN NET ASSETS
PENSION TRUST FUNDS
 December 31, 2000

Assets	Police		Fire		Total
	Pension	Pension	Pension	Total	
Cash and Cash Equivalents	\$ 684	\$ 1,548	\$ 2,232		
Investments	2,019,747	2,588,368	4,608,115		
Interest Receivable	22,791	31,055	53,846		
Taxes Receivable	6,219	6,219	12,438		
Total Assets	\$ 2,049,441	\$ 2,627,190	\$ 4,676,631		

Liabilities and Fund Balances					
Liabilities:					
Deferred Revenue	\$ 6,219	\$ 6,219	\$ 12,438		
Total Liabilities	\$ 6,219	\$ 6,219	\$ 12,438		
Fund Balances:					
Reserved for Employees Pension Benefits	2,043,222	2,620,971	4,664,193		
Total Fund Balances	\$ 2,043,222	\$ 2,620,971	\$ 4,664,193		
Total Liabilities and Fund Balances	\$ 2,049,441	\$ 2,627,190	\$ 4,676,631		

CITY OF BLOOMINGTON, INDIANA
 COMBINING STATEMENT OF CHANGES IN PLAN NET ASSETS
 PENSION TRUST FUNDS
 For the Year Ended December 31, 2000

	Police Pension	Fire Pension	Total
Additions:			
Member Contributions	\$ 15,449	\$ 35,356	\$ 50,805
Employer Contributions	688,915	878,875	1,567,790
Investment Income	123,977	161,103	285,080
Total Additions	828,341	1,075,334	1,903,675
Deductions:			
Benefits	906,345	1,209,112	2,115,457
Administrative Expense	6,606	35,271	41,877
Total Deductions	912,951	1,244,383	2,157,334
Net Decrease	(84,610)	(169,049)	(253,659)
Net Assets Held in Trust for Pension Benefits, January 1	2,127,832	2,790,020	4,917,852
Net Assets Held in Trust for Pension Benefits, December 31	\$ 2,043,222	\$ 2,620,971	\$ 4,664,193

CITY OF BLOOMINGTON, INDIANA
 COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCES -
 NONEXPENDABLE TRUST FUNDS
 For The Year Ended December 31, 2000

Nonexpendable Trust			
	Rosehill Cemetery Trust	Howard Young Bicentennial Trust	Totals
			December 31, 2000
Operating Revenues:			
Miscellaneous	\$ 181	\$ 337	\$ 518
Investment Income			
Total Operating Revenue	181	337	518
Operating Expenses:			
Current:			"
Total Operating Expenses			"
Net Income	181	337	518
Other Financing Sources (Uses):			
Operating Transfers Out	(177)	"	(177)
Net Income	4	337	341
Fund Balances - January 1	2,944	6,249	9,193
Fund Balances - December 31	\$ 2,948	\$ 6,586	\$ 9,534

CITY OF BLOOMINGTON, INDIANA
 COMBINING STATEMENT OF CASH FLOWS - NONEXPENDABLE TRUST FUNDS
 For The Year Ended December 31, 2000

	Rosehill Cemetery Trust	Howard Young Bicentennial Trust	Total Year Ended December 31, 2000
Cash Flows From Operating Activities:			
Operating Income	\$ 181	\$ 337	\$ 518
Change in Assets and Liabilities:			
Interest Reported as Operating Income	(181)	(337)	(518)
Net Cash Used by Operating Activities	--	--	--
Cash Flows From Noncapital Financing Activities:			
Transfer to Other Funds	(177)	--	(177)
Cash Flows From Investing Activities:			
Sale of Investments	2,940	--	2,940
Purchase of Investments	(2,940)	--	(2,940)
Interest on Investments	177	--	177
Net Cash Provided by for Investing Activities	177	--	177
Net Increase in Cash and Cash Equivalents	--	--	--
Cash and Cash Equivalents at Beginning of Year	3	--	3
Cash and Cash Equivalents at End of Year	\$ 3	\$ --	\$ 3

CITY OF BLOOMINGTON, INDIANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL -
(NON-GAAP BASIS) - PENSION TRUST FUNDS
For The Year Ended December 31, 2000

	Police Pension			Fire Pension			Totals		
	Amended Budget	Actual	Variance Favorable (Unfavorable)	Amended Budget	Actual	Variance Favorable (Unfavorable)			
Revenues:									
Taxes	\$ 220,331	\$ 271,009	\$ 50,678	\$ 220,331	\$ 321,009	\$ 100,678	\$ 440,662	\$ 592,018	\$ 151,356
Membership Assessments	42,000	14,730	(27,270)	54,000	36,075	(17,925)	96,000	50,805	(45,195)
Intergovernmental Revenues	430,000	417,906	(12,094)	591,000	557,865	(33,135)	1,021,000	975,771	(45,229)
Miscellaneous	40,000	75,197	35,197	50,000	97,059	47,059	90,000	172,256	82,256
Total Revenues	732,331	778,842	46,511	915,331	1,012,008	96,677	1,647,662	1,790,850	143,188
Expenditures:									
Retirements and Pensions									
Personal Services	1,954	1,815	139	3,445	3,200	245	5,399	5,015	384
Supplies	550	5	545	325	223	102	875	228	647
Other Services and Charges	1,183,690	912,570	271,120	1,652,290	1,240,960	411,330	2,835,980	2,153,530	682,450
Total Expenditures	1,186,194	914,390	271,804	1,656,060	1,244,383	411,677	2,842,254	2,158,773	683,481
Excess of Revenues Over (Under) Expenditures	(453,863)	(135,548)	318,315	(740,729)	(232,375)	508,354	(1,194,592)	(367,923)	826,669
Fund Balances - January 1	2,155,979	2,155,979	--	2,822,291	--	--	4,978,270	4,978,270	--
Fund Balances - December 31	\$ 1,702,116	\$ 2,020,431	\$ 318,315	\$ 2,081,562	\$ 2,589,916	\$ 508,354	\$ 3,783,678	\$ 4,610,347	\$ 826,669

GENERAL FIXED ASSETS ACCOUNT GROUP

This classification includes groups of accounts used to account for fixed assets acquired for general City purposes, excluding the fixed assets of the Enterprise or Internal Service Funds.

CITY OF BLOOMINGTON, INDIANA
 SCHEDULE OF GENERAL FIXED ASSETS BY SOURCES
 As of December 31, 2000

General Fixed Assets:	
Land	\$ 12,395,997
Buildings	26,363,611
Improvements Other Than Buildings	4,109,566
Machinery and Equipment	12,324,543
 Total General Fixed Assets	 <u>\$ 55,193,717</u>
 Investment in General Fixed Assets From:	
General Fund	\$ 8,402,107
Special Revenue Funds	20,683,445
Capital Projects	25,113,874
General Fixed Assets Acquired From	
Various Funds Prior to January 1, 1981	994,291
 Total Investment in General Fixed Assets	 <u>\$ 55,193,717</u>

CITY OF BLOOMINGTON, INDIANA
 SCHEDULE OF GENERAL FIXED ASSETS - BY FUNCTION AND ACTIVITY
 As of December 31, 2000

Function and Activity	Total	Land	Buildings	Improvements Other Than Buildings	Machinery and Equipment
General Government:					
Control:					
Mayor	\$ 93,250	\$ 9,439	\$ --	\$ --	\$ 93,250
City Council					
Total Control	102,689	--	--	--	102,689
Staff Agencies:					
Controller	63,047	--	--	--	63,047
Planning	101,416	--	--	--	101,416
Engineering	372,268	--	--	--	372,268
Public Works	18,242,600	3,567,832	12,104,901	1,455,010	1,114,837
City Clerk	17,964	--	--	--	17,964
Legal	21,316	--	--	--	21,316
Employee Services	22,597	--	--	--	22,597
Total Staff Agencies	18,841,208	3,567,832	12,104,901	1,455,010	1,713,445
Total General Government	18,943,897	3,567,832	12,104,901	1,455,010	1,816,134
Public Safety:					
Police	4,263,546	1,526,452	267,216	1,051,308	1,418,570
Fire	5,220,433	510,241	2,418,842	371,346	1,890,004
Total Public Safety	9,483,979	2,036,693	2,716,058	1,422,654	3,308,874
Animal Shelter					
Park and Recreation					
Rosehill Cemetery					
Sanitation					
Street Department					
Parking Enforcement					
Community and Family Resources					
H.A.N.D.					
Total General Fixed Assets	\$ 55,193,717	\$ 12,395,997	\$ 26,363,611	\$ 4,109,566	\$ 12,324,543

CITY OF BLOOMINGTON, INDIANA
 SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS - BY FUNCTION AND ACTIVITY
 For The Year Ended December 31, 2000

Function and Activity	General		General		Deletions	\$ 93,250 9,439
	Fixed Assets 1/1/00	Additions	Fixed Assets 12/31/00			
General Government:						
Control:						
Mayor	\$ 60,897	\$ 32,353	\$ --			
City Council	9,439	--	--			
Total Control	70,336	32,353	--			102,689
Staff Agencies:						
Controller	64,547	--	1,500			63,047
Planning	83,392	22,824	4,800			101,416
Engineering	372,268	--	--			372,268
Public Works	18,440,627	34,036	232,063			18,242,600
City Clerk	17,964	--	--			17,964
Legal	21,316	--	--			21,316
Employee Services	21,398	1,199	--			22,597
Total Staff Agencies	19,021,512	58,059	238,363			18,841,208
Total General Government	19,091,848	90,412	238,363			18,943,837
Public Safety:						
Police	4,241,019	234,328	211,801			4,263,546
Fire	4,838,445	401,496	19,508			5,220,433
Total Public Safety	9,079,464	635,824	231,309			9,483,979
Animal Shelter						
Park and Recreation	140,942	20,838	15,203			146,597
Rosehill Cemetery	17,854,622	1,576,995	59,413			19,372,204
Sanitation	308,205	--	10,650			297,555
Street Department	2,098,219	256,635	187,152			2,167,702
Parking Enforcement	3,907,791	723,397	285,367			4,345,821
Community and Family Resources	90,515	13,886	--			104,401
H.A.N.D.	57,544	--	8,366			49,178
	308,205	39,911	65,733			282,383
Total General Fixed Assets	\$ 52,937,355	\$ 3,357,918	\$ 1,101,556			\$ 55,193,717

GENERAL LONG-TERM DEBT ACCOUNT GROUP

The group of accounts in this classification is used to account for outstanding principal balances of General Obligation Bonds and other long-term obligations of the governmental funds.

CITY OF BLOOMINGTON, INDIANA
 STATEMENT OF CHANGES IN GENERAL LONG-TERM DEBT
 For The Year Ended December 31, 2000

Bonds Payable:	Governmental Fund Bonds			Long-Term Liabilities			Totals December 31, 2000
	January 1, 2000	Issued	Matured	Retired	Additions	Reductions	
Bonds Payable:							
Long-Term Debt Group:							
General Obligation Bonds	\$ 12,425,000	\$ 2,430,000	\$ (575,000)	\$ --	\$ --	\$ --	\$ 14,280,000
Revenue Bonds	530,000	--	(345,000)	920,000	(920,000)	--	185,000
Debt Service Funds	--	--	--	--	--	--	--
Lease Payable	13,162,120	--	--	--	6,835,913	(789,461)	19,208,572
Compensated Absences	82,824	--	--	--	134,599	--	217,123
Net Pension Obligations	7,483,641	--	--	--	3,169,646	--	10,653,287
Totals	\$ 33,683,585	\$ 2,430,000	\$ --	\$ (920,000)	\$ 10,140,158	\$ (789,461)	\$ 44,544,282

CITY OF BLOOMINGTON, INDIANA
 DEBT SERVICE REQUIREMENTS TO MATURITY - GENERAL OBLIGATION BONDS
 (CASH BASIS)
 December 31, 2000

Year	Interest Rate	Issue of Redevelopment Bond of 1980 (1)			Issue of Park Bonds of 1988 (2)		
		Principal	Interest	Total Requirements	Interest Rate	Principal	Interest
2001	7.00%	\$ 180,000	\$ 7,380	\$ 187,380	7.00%	\$ 350,000	\$ 92,965
2002	--	--	--	--	7.10%	350,000	68,990
2003	--	--	--	--	7.20%	375,000	43,065
2004	--	--	--	--	7.30%	405,000	419,782
2005	--	--	--	--	--	--	--
2006	--	--	--	--	--	--	--
2007	--	--	--	--	--	--	--
2008	--	--	--	--	--	--	--
2009	--	--	--	--	--	--	--
2010	--	--	--	--	--	--	--
2011	--	--	--	--	--	--	--
2012	--	--	--	--	--	--	--
2013	--	--	--	--	--	--	--
2014	--	--	--	--	--	--	--
2015	--	--	--	--	--	--	--
2016	--	--	--	--	--	--	--
2017	--	--	--	--	--	--	--
2018	--	--	--	--	--	--	--
2019	--	--	--	--	--	--	--
2020	--	--	--	--	--	--	--
2021	--	--	--	--	--	--	--
2022	--	--	--	--	--	--	--
2023	--	--	--	--	--	--	--
2024	--	--	--	--	--	--	--
2025	--	--	--	--	--	--	--
2026	--	--	--	--	--	--	--
2027	--	--	--	--	--	--	--
2028	--	--	--	--	--	--	--
2029	--	--	--	--	--	--	--
Totals	\$ 180,000	\$ 7,380	\$ 187,380			\$ 1,460,000	\$ 219,802
							\$ 1,679,802

(1) Originally Issued: \$1,500,000, principal payable each January 1, interest payable each January 1 and July 1.

(2) Originally Issued: \$3,800,000, principal payable each January 1, interest payable each January 1 and July 1.

CITY OF BLOOMINGTON, INDIANA
DEBT SERVICE REQUIREMENTS TO MATURITY - GENERAL OBLIGATION BONDS
(CASH BASIS)
December 31, 2000
(Continued)

Year	Issue of Redevelopment Bonds of 2000 (3)					Issue of Street Construction Bonds of 1998 (4)				
	Principal	Interest	Total Requirements	Interest Rate	Principal	Interest	Total Requirements	Interest Rate	Principal	Interest
2001	\$ 65,000	--	\$ 126,898	4.38%	\$ 115,000	--	\$ 367,969	4.38%	\$ 365,453	\$ 367,969
2002	130,000	125,419	\$ 190,419	4.38%	140,000	115,000	\$ 480,453	4.38%	120,917	120,917
2003	135,000	114,689	\$ 250,917	4.38%	60,000	359,875	\$ 499,875	4.38%	114,689	249,689
2004	145,000	107,966	\$ 252,966	4.38%	70,000	355,500	\$ 415,500	4.38%	107,966	252,966
2005	150,000	100,738	\$ 250,738	4.50%	255,000	345,388	\$ 422,656	4.50%	92,985	252,985
2006	160,000	92,985	\$ 252,985	4.50%	255,000	333,913	\$ 430,388	4.50%	84,610	254,610
2007	170,000	84,610	\$ 254,610	4.50%	315,000	321,087	\$ 438,913	4.50%	75,769	250,769
2008	175,000	75,769	\$ 250,769	4.50%	520,000	302,300	\$ 436,087	4.50%	66,406	251,406
2009	185,000	66,406	\$ 251,406	4.50%	625,000	276,537	\$ 422,300	4.50%	56,200	256,200
2010	200,000	45,180	\$ 255,180	4.60%	655,000	247,410	\$ 401,537	4.60%	45,180	255,180
2011	210,000	33,460	\$ 253,460	4.70%	680,000	216,365	\$ 396,365	4.70%	220,000	253,460
2012	220,000	20,830	\$ 255,830	4.80%	730,000	182,865	\$ 392,865	4.80%	235,000	255,830
2013	235,000	7,125	\$ 257,125	4.85%	770,000	146,672	\$ 391,672	4.85%	250,000	257,125
2014	250,000	--	\$ 257,125	5.00%	810,000	107,750	\$ 391,750	5.00%	--	5.00%
2015	--	--	\$ 257,125	5.00%	850,000	66,250	\$ 391,750	5.00%	--	5.00%
2016	--	--	\$ 257,125	5.00%	900,000	22,500	\$ 392,500	5.00%	--	5.00%
2017	--	--	\$ 257,125	--	--	--	--	--	--	--
2018	--	--	\$ 257,125	--	--	--	--	--	--	--
2019	--	--	\$ 257,125	--	--	--	--	--	--	--
2020	--	--	\$ 257,125	--	--	--	--	--	--	--
2021	--	--	\$ 257,125	--	--	--	--	--	--	--
2022	--	--	\$ 257,125	--	--	--	--	--	--	--
2023	--	--	\$ 257,125	--	--	--	--	--	--	--
2024	--	--	\$ 257,125	--	--	--	--	--	--	--
2025	--	--	\$ 257,125	--	--	--	--	--	--	--
2026	--	--	\$ 257,125	--	--	--	--	--	--	--
2027	--	--	\$ 257,125	--	--	--	--	--	--	--
2028	--	--	\$ 257,125	--	--	--	--	--	--	--
2029	--	--	\$ 257,125	--	--	--	--	--	--	--
Totals	\$ 2,430,000	\$ 1,179,192	\$ 3,609,192		\$ 7,750,000	\$ 4,370,490	\$ 12,120,490			

(3) Originally Issued: \$2,430,000, principal payable each February 1, interest payable each February 1 and August 1.

(4) Originally Issued: \$7,750,000, principal payable each January 1, interest payable each January 1 and July 1.

CITY OF BLOOMINGTON, INDIANA
 DEBT SERVICE REQUIREMENTS TO MATURITY - GENERAL OBLIGATION BONDS
 (CASH BASIS)
 December 31, 2000
 (Continued)

Issue of Golf Course Construction Bonds of 1999 (5)						Total General Obligation Bond Requirements	Total General Obligation Bond Requirements
Year	Principal	Interest	Total Requirements	Total Requirements			
2001	\$ --	\$ 118,130	\$ 118,130	\$ 118,130	\$ 1,223,342		
2002	--	118,130	118,130	118,130	1,207,992		
2003	--	118,130	118,130	118,130	1,286,987		
2004	--	118,130	118,130	118,130	1,203,101		
2005	4.35%	10,000	117,913	127,913	803,535		
2006	4.35%	30,000	117,043	147,043	998,169		
2007	4.35%	50,000	115,303	165,303	1,007,201		
2008	4.35%	70,000	112,693	182,593	1,073,390		
2009	4.45%	90,000	109,168	199,168	1,272,237		
2010	4.55%	115,000	104,549	219,549	1,372,492		
2011	4.65%	145,000	98,561	243,561	1,402,171		
2012	4.70%	165,000	91,313	256,313	1,407,838		
2013	4.75%	200,000	82,685	282,685	1,449,010		
2014	4.80%	225,000	72,535	297,535	1,470,037		
2015	4.85%	240,000	61,315	301,315	1,476,190		
2016	4.90%	245,000	49,493	294,493	1,210,743		
2017	4.90%	260,000	37,120	297,120	1,219,620		
2018	5.00%	290,000	23,500	313,500	313,500		
2019	5.00%	325,000	8,125	333,125	333,125		
2020	--	--	--	--	--		
2021	--	--	--	--	--		
2022	--	--	--	--	--		
2023	--	--	--	--	--		
2024	--	--	--	--	--		
2025	--	--	--	--	--		
2026	--	--	--	--	--		
2027	--	--	--	--	--		
2028	--	--	--	--	--		
2029	--	--	--	--	--		
Totals	\$ 2,460,000	\$ 1,673,836	\$ 4,133,836	\$ 21,730,700			

(5) Originally Issued: \$2,460,000, principal payable each February 1, interest payable each February 1 and August 1.

CITY OF BLOOMINGTON, INDIANA
 DEBT SERVICE REQUIREMENTS TO MATURITY - REVENUE BOND
 (CASH BASIS)
 December 31, 2000
 (Continued)

Issue of Redevelopment District County Option Income Tax Bond of 1995 (1)					
Year	Interest Rate	Principal	Interest	Total	Requirements
2001	4.40%	\$ 185,000	\$ 4,070	\$ 189,070	
2002		—	—	—	
2003		—	—	—	
2004		—	—	—	
2005		—	—	—	
2006		—	—	—	
2007		—	—	—	
2008		—	—	—	
2009		—	—	—	
2010		—	—	—	
2011		—	—	—	
2012		—	—	—	
2013		—	—	—	
2014		—	—	—	
2015		—	—	—	
2016		—	—	—	
2017		—	—	—	
2018		—	—	—	
2019		—	—	—	
2020		—	—	—	
2021		—	—	—	
2022		—	—	—	
2023		—	—	—	
2024		—	—	—	
2025		—	—	—	
2026		—	—	—	
2027		—	—	—	
2028		—	—	—	
2029		—	—	—	
Totals		\$ 185,000	\$ 4,070	\$ 189,070	

(1) Originally Issued: \$1,600,000, principal payable each January 15 and July 15,
interest payable each January 15 and July 15.

CITY OF BLOOMINGTON, INDIANA
 DEBT SERVICE REQUIREMENTS TO MATURITY -
 WASTEWATER UTILITY REVENUE BONDS
 (CASH BASIS)
 December 31, 2000

Year	Interest Rate	Principal	Interest	Total Requirements		Interest Rate	Principal	Interest	Total Requirements
				Total Requirements	Interest Rate				
2001	7.20%	\$ 515,000	\$ 183,578	\$ 698,578	5.75%	\$ 300,000	\$ 1,009,703	\$ 1,309,703	
2002	6.75%	\$ 555,000	\$ 146,306	\$ 701,306	5.75%	\$ 320,000	\$ 991,878	\$ 1,311,878	
2003	6.75%	\$ 590,000	\$ 107,662	\$ 697,662	5.75%	\$ 340,000	\$ 972,903	\$ 1,312,903	
2004	6.75%	\$ 630,000	\$ 66,487	\$ 696,487	5.75%	\$ 360,000	\$ 952,778	\$ 1,312,778	
2005	6.75%	\$ 670,000	\$ 22,612	\$ 692,612	5.75%	\$ 385,000	\$ 931,360	\$ 1,316,360	
2006	--	--	--	--	5.75%	\$ 410,000	\$ 908,504	\$ 1,318,504	
2007	--	--	--	--	5.75%	\$ 435,000	\$ 884,210	\$ 1,319,210	
2008	--	--	--	--	5.75%	\$ 465,000	\$ 858,335	\$ 1,323,335	
2009	--	--	--	--	5.75%	\$ 495,000	\$ 830,735	\$ 1,325,335	
2010	--	--	--	--	5.80%	\$ 525,000	\$ 801,279	\$ 1,326,279	
2011	--	--	--	--	5.80%	\$ 560,000	\$ 769,814	\$ 1,329,814	
2012	--	--	--	--	5.80%	\$ 595,000	\$ 736,319	\$ 1,331,319	
2013	--	--	--	--	5.80%	\$ 635,000	\$ 700,649	\$ 1,335,649	
2014	--	--	--	--	5.80%	\$ 675,000	\$ 662,639	\$ 1,337,639	
2015	--	--	--	--	5.80%	\$ 715,000	\$ 622,349	\$ 1,337,349	
2016	--	--	--	--	5.80%	\$ 765,000	\$ 579,429	\$ 1,344,429	
2017	--	--	--	--	5.875%	\$ 810,000	\$ 533,450	\$ 1,343,450	
2018	--	--	--	--	5.875%	\$ 865,000	\$ 484,247	\$ 1,349,247	
2019	--	--	--	--	5.875%	\$ 920,000	\$ 431,813	\$ 1,351,813	
2020	--	--	--	--	5.875%	\$ 980,000	\$ 376,000	\$ 1,356,000	
2021	--	--	--	--	5.875%	\$ 1,040,000	\$ 316,663	\$ 1,356,663	
2022	--	--	--	--	5.875%	\$ 1,105,000	\$ 253,653	\$ 1,358,653	
2023	--	--	--	--	5.875%	\$ 1,180,000	\$ 186,531	\$ 1,366,531	
2024	--	--	--	--	5.875%	\$ 1,255,000	\$ 115,003	\$ 1,370,003	
2025	--	--	--	--	5.875%	\$ 1,330,000	\$ 39,069	\$ 1,369,069	
2026	--	--	--	--	--	--	--	--	
2027	--	--	--	--	--	--	--	--	
2028	--	--	--	--	--	--	--	--	
2029	--	--	--	--	--	--	--	--	
Totals	\$ 2,960,000	\$ 526,645	\$ 3,486,645	\$ 17,465,000	\$ 15,949,333	\$ 33,414,333			

(1) Originally Issued: \$6,740,000, principal payable each January 1, interest payable each January 1 and July 1.

(2) Originally Issued: \$18,500,000, principal payable each January 1 and July 1, interest payable each January 1 and July 1.

CITY OF BLOOMINGTON, INDIANA
 DEBT SERVICE REQUIREMENTS TO MATURITY - WASTEWATER UTILITY REVENUE BONDS
 (CASH BASIS)
 December 31, 2000
 (Continued)

Issue of Wastewater Utility Bonds of 1999 (3)						Total Wastewater Utility Revenue Bond Requirements
Year	Interest Rate	Principal	Interest	Total Requirements	Total	Total Wastewater Utility Revenue Bond Requirements
2001	4.50%	\$ 150,000	\$ 407,533	\$ 557,533	\$ 2,565,814	
2002	4.50%	155,000	400,670	555,670	2,568,854	
2003	4.75%	160,000	393,383	553,383	2,563,948	
2004	4.75%	165,000	385,664	550,664	2,559,929	
2005	4.75%	170,000	377,708	547,708	2,556,680	
2006	4.75%	175,000	369,514	544,514	1,863,018	
2007	4.75%	185,000	360,964	545,964	1,865,174	
2008	4.75%	190,000	352,058	542,058	1,865,393	
2009	4.75%	200,000	342,795	542,795	1,868,530	
2010	4.75%	205,000	333,176	538,176	1,864,455	
2011	4.75%	215,000	323,201	538,201	1,868,015	
2012	4.75%	225,000	312,751	537,751	1,869,070	
2013	4.80%	235,000	301,768	536,768	1,872,417	
2014	4.85%	245,000	290,186	535,186	1,872,845	
2015	4.90%	260,000	277,875	537,875	1,875,224	
2016	5.00%	270,000	264,755	534,755	1,879,184	
2017	5.05%	285,000	250,809	535,809	1,879,259	
2018	5.10%	295,000	236,090	531,090	1,880,337	
2019	5.10%	310,000	220,663	530,563	1,882,476	
2020	5.15%	325,000	204,389	529,389	1,885,389	
2021	5.15%	340,000	187,265	527,265	1,883,928	
2022	5.15%	360,000	169,240	529,240	1,887,893	
2023	5.15%	380,000	150,185	530,185	1,896,716	
2024	5.20%	395,000	130,130	525,130	1,895,133	
2025	5.20%	415,000	109,070	524,070	1,893,139	
2026	5.20%	440,000	86,840	526,840	526,840	
2027	5.20%	460,000	63,440	523,440	523,440	
2028	5.20%	485,000	38,870	523,370	523,370	
2029	5.20%	505,000	13,130	518,130	518,130	
Totals		\$ 8,200,000	\$ 7,354,122	\$ 15,554,122	\$ 52,455,100	

(3) Originally Issued: \$8,200,000, principal payable each January 1 and July 1.
 interest payable each January 1 and July 1.

CITY OF BLOOMINGTON, INDIANA
DEBT SERVICE REQUIREMENTS TO MATURITY - WATER UTILITY REVENUE BONDS
(CASH BASIS)
December 31, 2000

Year	Interest Rate	Issue of 1993 (1)				Issue of 1995 (2)				Total Requirements	Water Utility Revenue Bond Requirements
		Principal	Interest	Total Requirements	Interest Rate	Principal	Interest	Total Requirements	Water Utility Revenue Bond Requirements		
2001	4.25%	\$ 495,000	\$ 243,739	\$ 738,739	5.70%	\$ 160,000	\$ 374,843	\$ 534,843	\$ 540,580	\$ 1,273,582	\$ 1,287,703
2002	4.45%	\$ 525,000	\$ 222,123	\$ 747,123	5.70%	\$ 175,000	\$ 365,580	\$ 540,580	\$ 540,463	\$ 1,283,798	
2003	4.60%	\$ 445,000	\$ 198,335	\$ 743,335	5.70%	\$ 185,000	\$ 355,463	\$ 544,633	\$ 544,633	\$ 1,287,318	
2004	4.85%	\$ 570,000	\$ 172,685	\$ 742,685	5.70%	\$ 200,000	\$ 344,633	\$ 548,090	\$ 548,090	\$ 1,292,619	
2005	4.95%	\$ 600,000	\$ 144,529	\$ 744,529	5.70%	\$ 215,000	\$ 333,090	\$ 550,550	\$ 550,550	\$ 1,294,775	
2006	5.10%	\$ 630,000	\$ 114,225	\$ 744,225	5.70%	\$ 230,000	\$ 320,550	\$ 552,268	\$ 552,268	\$ 1,293,899	
2007	5.15%	\$ 660,000	\$ 81,631	\$ 741,631	5.70%	\$ 245,000	\$ 307,268	\$ 557,893	\$ 557,893	\$ 1,304,847	
2008	5.25%	\$ 700,000	\$ 46,954	\$ 746,954	5.75%	\$ 265,000	\$ 292,893	\$ 562,368	\$ 562,368	\$ 931,998	
2009	5.35%	\$ 360,000	\$ 9,630	\$ 369,630	5.75%	\$ 285,000	\$ 277,368	\$ 565,693	\$ 565,693	\$ 565,693	
2010	--	--	--	--	5.75%	\$ 305,000	\$ 260,693	\$ 567,868	\$ 567,868	\$ 567,868	
2011	--	--	--	--	5.75%	\$ 325,000	\$ 242,868	\$ 578,749	\$ 578,749	\$ 578,749	
2012	--	--	--	--	5.75%	\$ 355,000	\$ 223,749	\$ 578,049	\$ 578,049	\$ 578,049	
2013	--	--	--	--	5.75%	\$ 375,000	\$ 203,049	\$ 586,055	\$ 586,055	\$ 586,055	
2014	--	--	--	--	5.75%	\$ 405,000	\$ 181,055	\$ 592,336	\$ 592,336	\$ 592,336	
2015	--	--	--	--	5.75%	\$ 435,000	\$ 157,336	\$ 601,893	\$ 601,893	\$ 601,893	
2016	--	--	--	--	5.75%	\$ 470,000	\$ 131,893	\$ 604,255	\$ 604,255	\$ 604,255	
2017	--	--	--	--	5.80%	\$ 500,000	\$ 104,255	\$ 614,675	\$ 614,675	\$ 614,675	
2018	--	--	--	--	5.80%	\$ 540,000	\$ 74,675	\$ 622,775	\$ 622,775	\$ 622,775	
2019	--	--	--	--	5.80%	\$ 580,000	\$ 42,775	\$ 308,700	\$ 308,700	\$ 308,700	
2020	--	--	--	--	5.80%	\$ 300,000	\$ 8,700	--	--	--	
2021	--	--	--	--	--	--	--	--	--	--	
2022	--	--	--	--	--	--	--	--	--	--	
2023	--	--	--	--	--	--	--	--	--	--	
2024	--	--	--	--	--	--	--	--	--	--	
2025	--	--	--	--	--	--	--	--	--	--	
Totals		\$ 5,085,000	\$ 1,233,851	\$ 6,318,851		\$ 6,550,000	\$ 4,602,736	\$ 11,152,736	\$ 17,471,587		

(1) Originally Issued: \$9,080,000, principal and interest payable each January 1 and July 1.

(2) Originally Issued: \$7,200,000, principal payable each January 1 and July 1, interest payable each January 1 and July 1.

CITY OF BLOOMINGTON, INDIANA
 SUMMARY OF DEBT SERVICE REQUIREMENTS TO MATURITY
 December 31, 2000

Annual Principal and Interest Requirements

Year	Payable From Governmental Funds			Payable From Enterprise Funds			Total
	Bonds	Leases	Total	Bonds	Leases	Notes	
2001	\$ 1,412,412	\$ 1,948,908	\$ 3,361,320	\$ 3,839,396	\$ 124,220	\$ 19,380	\$ 3,982,996
2002	1,207,992	2,033,923	3,241,915	3,856,557	124,220	21,142	4,001,919
2003	1,286,987	2,232,617	3,519,604	3,847,746	124,220	21,142	3,993,108
2004	1,203,101	2,239,469	3,442,570	3,847,247	43,908	21,142	3,912,297
2005	803,535	2,003,560	2,807,095	3,849,299	43,908	21,142	3,914,349
2006	998,169	1,940,027	2,938,196	3,157,793	43,908	21,142	3,222,843
2007	1,007,201	1,888,184	2,895,385	3,159,073	43,908	21,142	3,224,123
2008	1,073,390	1,475,705	2,549,095	3,170,240	43,908	21,142	3,235,290
2009	1,272,237	1,401,080	2,673,317	2,800,528	43,908	15,857	2,860,293
2010	1,372,492	1,276,581	2,649,073	2,430,148	--	--	2,430,148
2011	1,402,171	1,281,565	2,683,736	2,435,883	--	--	2,435,883
2012	1,407,858	1,284,558	2,692,416	2,447,819	--	--	2,447,819
2013	1,449,010	1,287,595	2,736,605	2,450,466	--	--	2,450,466
2014	1,470,037	1,295,746	2,765,783	2,458,900	--	--	2,458,900
2015	1,476,190	1,295,951	2,772,141	2,467,560	--	--	2,467,560
2016	1,210,743	1,310,520	2,521,263	2,481,077	--	--	2,481,077
2017	1,219,620	982,894	2,202,514	2,483,514	--	--	2,483,514
2018	313,500	670,963	984,463	2,495,012	--	--	2,495,012
2019	333,125	661,494	994,619	2,505,251	--	--	2,505,251
2020	--	670,744	670,744	2,194,089	--	--	2,194,089
2021	--	328,200	328,200	1,883,928	--	--	1,883,928
2022	--	--	1,887,893	--	--	--	1,887,893
2023	--	--	1,896,716	--	--	--	1,896,716
2024	--	--	1,895,133	--	--	--	1,895,133
2025	--	--	1,893,139	--	--	--	1,893,139
2026	--	--	526,840	--	--	--	526,840
2027	--	--	523,440	--	--	--	523,440
2028	--	--	523,870	--	--	--	523,870
2029	--	--	518,130	--	--	--	518,130
Totals	\$ 21,919,770	\$ 29,510,284	\$ 51,430,054	\$ 69,926,687	\$ 636,108	\$ 183,231	\$ 70,746,026
							\$ 122,176,080

TABLE I

CITY OF BLOOMINGTON
GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION*
Last Ten Fiscal Years

Fiscal Year	General Government	Public Safety	Highways and Streets	Health and Welfare	Sanitation	Culture and Recreation	Urban Redevel. and Housing	Capital Outlay (A)	Debt Service	Total
2000	\$6,421,248	\$12,184,634	\$4,086,681	\$4,047,629	\$1,379,629	\$6,549,299	\$1,902,602	\$12,100,907	\$3,084,465	\$51,757,094
1999	5,316,210	10,802,088	2,801,252	3,730,837	1,168,335	5,585,352	2,985,515	7,553,591	3,161,173	43,104,353
1998	5,575,195	10,942,469	3,167,307	2,977,792	1,139,790	4,911,165	1,388,924	3,754,689	3,032,926	36,890,257
1997	3,812,678	9,538,637	3,024,045	1,956,154	1,314,572	5,172,025	1,319,415	5,812,981	3,196,518	35,147,025
1996	3,269,788	9,151,448	2,946,127	1,441,215	1,136,761	4,392,541	1,744,606	2,791,069	3,019,078	29,892,633
1995	3,180,356	9,147,320	3,213,641	1,477,704	1,089,530	3,965,282	1,938,730	12,136,296	2,477,496	38,626,355
1994	3,492,390	7,995,442	3,228,372	1,467,805	977,277	3,707,564	1,966,889	2,777,709	2,131,735	27,745,183
1993	3,792,117	7,421,217	2,910,661	3,049,275	976,471	3,861,602	1,401,124	1,723,516	2,363,423	27,499,406
1992	3,909,147	7,357,182	2,210,931	4,235,324	807,020	3,259,111	1,246,007	2,771,139	2,055,885	27,851,746
1991	3,263,860	6,385,855	3,009,494	2,074,339	661,932	2,927,607	626,103	8,901,720	1,996,750	29,847,660

* Note: Includes the General, Special Revenue, Debt Service, and Capital Projects funds.

(A) The City traditionally utilizes nonrevenue sources of funding to finance capital outlays, namely bond issue proceeds and capital leases.
The historical percentage of such other financing sources is approximately 65% for the period covered by this table.

TABLE II

**CITY OF BLOOMINGTON
GENERAL REVENUES BY SOURCE***
Last Ten Fiscal Years

Fiscal Year	Taxes	Licenses and Permits	Inter-Governmental	Charges for Services	Fines and Forfeitures	Miscellaneous and Interest Revenue	Total
2000	\$26,155,822	\$43,067	\$11,175,925	\$5,104,014	\$651,089	\$2,054,780	\$45,184,697
1999	24,454,916	117,455	10,630,758	4,301,748	637,162	1,699,992	41,842,031
1998	22,326,754	104,029	8,373,044	5,838,578	470,751	1,629,519	38,742,675
1997	21,239,775	94,842	6,482,749	3,566,838	455,318	2,456,903	34,296,425
1996	20,822,618	434,670	6,670,521	4,356,161	562,072	1,008,250	33,854,292
1995	18,479,610	590,970	6,775,331	4,161,935	476,464	1,035,258	31,519,568
1994	16,674,900	547,069	6,910,089	4,191,947	169,771	939,621	29,433,397
1993	15,209,937	352,224	7,273,435	2,587,328	128,080	1,543,916	27,094,920
1992	14,668,561	233,681	7,726,186	2,906,566	408,499	981,971	26,925,464
1991	13,592,873	193,256	5,348,994	2,786,919	333,624	1,547,166	23,802,832

*Note: Includes the General, Special Revenue, Debt Service, and Capital Projects funds.

TABLE III
Page 1

**CITY OF BLOOMINGTON
PROPERTY TAX LEVIES AND COLLECTIONS
Last Ten Fiscal Years**

Fiscal Year	Tax Levy	Current Tax Collections	Percent Of Levy Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Total Tax Collections To Tax Levy	Outstanding Delinquent Taxes	Percent of Delinquent Taxes To Tax Levy
2000	\$17,946,390	\$17,597,007	98.05%	\$507,516	\$18,104,523	100.88%	\$536,105	2.99%
1999	16,291,681	15,825,509	97.14%	1,727,413	17,552,922	107.74%	316,415	1.94%
1998	16,933,658	16,439,712	97.08%	351,587	16,791,299	99.16%	742,948	4.39%
1997	15,943,365	15,631,134	98.04%	496,960	16,128,095	101.16%	549,855	3.45%
1996	14,666,632	14,269,163	97.29%	514,408	14,783,570	100.89%	684,443	4.67%
1995	13,555,927	13,186,124	97.42%	439,429	13,625,554	100.66%	729,444	5.39%
1994	12,188,218	11,828,310	97.05%	727,196	12,555,506	103.01%	715,176	5.87%
1993	10,893,378	10,391,499	95.39%	445,951	10,837,450	99.49%	927,781	8.52%
1992	9,910,014	9,496,325	95.83%	445,952	9,942,277	100.33%	770,268	7.77%
1991	10,274,301	9,784,209	95.23%	550,099	10,334,308	100.58%	786,845	7.66%

Note: All property tax collections in excess of 102% of the state approved levy are transferred to a "Levy Excess Fund" and are used either to reduce tax levies in subsequent years or to reimburse any fund for property taxes withheld due to refunds awarded.

Source: Monroe County Auditor's "Apportionment of Taxes Collected," prorated according the City of Bloomington's share.

TABLE III
Page 2

CITY OF BLOOMINGTON
PROPERTY TAX LEVIES AND COLLECTIONS
LISTED BY TOWNSHIP (A)
Last Ten Fiscal Years

	Tax Levy	Current Tax Collections	Percent of Levy Collected	Delinquent Tax Collections	Total Tax Collections	Total Tax Collections To Tax Levy	Outstanding Delinquent Taxes	Delinquent Taxes To Tax Levy
Bloomington City								
2000	\$6,101,947	\$5,955,127	97.59%	\$207,821	\$6,162,948	101.00%	\$223,000	3.65%
1999	5,962,957	5,760,191	96.60%	229,388	5,989,579	100.45%	285,615	4.79%
1998	5,860,065	5,671,949	96.79%	131,699	5,803,648	99.04%	279,128	4.76%
1997	5,711,440	5,584,749	97.78%	181,769	5,766,518	100.96%	210,927	3.69%
1996	5,082,901	4,921,364	96.82%	272,777	5,194,141	102.19%	254,447	5.01%
1995	4,982,399	4,831,525	96.97%	175,951	5,007,476	100.50%	340,929	6.84%
1994	4,563,593	4,411,363	96.65%	288,631	4,699,994	102.99%	343,325	7.52%
1993	4,295,361	4,093,496	95.30%	189,568	4,283,064	99.71%	407,887	9.50%
1992	3,789,033	3,627,788	95.74%	221,245	3,849,033	101.58%	359,026	9.48%
1991	3,907,008	3,682,505	94.25%	231,910	3,914,416	100.19%	412,722	10.56%
Perry City								
2000	\$10,672,076	\$10,469,769	98.10%	\$274,863	\$10,744,632	100.68%	\$308,169	2.89%
1999	9,447,009	9,203,875	97.43%	1,439,793	10,643,668	112.67%	3,736	0.04%
1998	10,246,378	9,994,078	97.54%	198,477	10,192,555	99.47%	406,214	3.96%
1997	9,510,803	9,346,146	98.27%	299,846	9,645,991	101.42%	315,958	3.32%
1996	8,918,064	8,696,223	97.51%	198,520	8,894,743	99.74%	413,901	4.64%
1995	7,745,586	7,583,154	97.90%	245,376	7,828,531	101.07%	326,337	4.21%
1994	7,273,893	7,079,864	97.35%	422,423	7,502,287	103.14%	355,543	4.89%
1993	6,277,207	5,991,046	95.44%	238,626	6,229,672	99.24%	504,861	8.04%
1992	5,832,584	5,596,314	95.99%	222,936	5,819,250	99.77%	393,943	6.75%
1991	6,075,348	5,811,659	95.66%	314,128	6,125,787	100.83%	371,389	6.11%

(A) Note: The City of Bloomington's corporate boundaries contain four township units: Bloomington City, Perry City, Richland City, and Van Buren City.

Source: Monroe County Auditor's "Apportionment of Taxes Collected," prorated according to Richland City and Van Buren City shares.

TABLE III
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**CITY OF BLOOMINGTON
PROPERTY TAX LEVIES AND COLLECTIONS
LISTED BY TOWNSHIP (A)
Last Ten Fiscal Years**

	Tax Levy	Current Tax Collections	Percent of Levy Collected		Total Tax Collections To Tax Levy	Total Tax Collections To Tax Levy	Outstanding Delinquent Taxes	Delinquent Taxes To Tax Levy
			Levy Collected	Delinquent Tax Collections				
Richland City								
2000	\$352,382	\$352,382	100.00%	\$5,966	\$358,347	101.69%	\$8	0.002%
1999	158,473	152,664	96.33%	26,906	179,570	1.13%	6066	3.83%
1998	126,634	102,688	81.09%	248	102,936	81.29%	23946	18.91%
1997	100,927	100,000	100.00%	7,628	108,554	107.56%	0	0.00%
1996	77,721	70,547	90.77%	1,155	71,703	92.26%	7174	9.23%
1995	78,780	78,080	99.11%	88	78,169	99.22%	993	1.26%
1994	97,553	97,473	99.92%	0	97,473	99.92%	303	0.31%
1993	101,039	100,855	99.82%	15,036	115,891	114.70%	196	0.19%
1992	95,024	86,249	90.76%	151	82,220	86.53%	13179	13.87%
1991	84,453	76,337	90.39%	605	85,009	100.66%	126	0.15%
Van Buren City								
2000	\$819,985	\$819,730	99.97%	\$18,867	\$838,596	102.27%	\$4,928	0.60%
1999	723,242	708,779	98.00%	31,326	740,105	102.33%	20,998	2.90%
1998	700,582	670,996	95.78%	21,163	692,159	98.80%	33,659	4.80%
1997	620,195	599,313	96.63%	7,718	607,031	97.88%	22,970	3.70%
1996	587,947	581,028	98.82%	41,955	622,983	105.96%	8,921	1.52%
1995	271,596	245,396	90.35%	3,518	248,914	91.65%	41,907	15.43%
1994	253,179	239,610	94.64%	16,141	255,751	101.02%	16,005	6.32%
1993	219,770	206,102	93.78%	2,721	208,823	95.02%	14,836	6.75%
1992	193,372	190,152	98.33%	1,621	191,773	99.17%	4,120	2.13%
1991	207,492	205,641	99.11%	3,456	209,997	100.77%	2,608	1.26%

(A) Note: The City of Bloomington's corporate boundaries contain four township units: Bloomington City, Perry City, Richland City, and Van Buren City.

Source: Monroe County Auditor's "Apportionment of Taxes Collected," prorated according to Richland City and Van Buren City shares.

TABLE IV
Page 1

CITY OF BLOOMINGTON
ASSESSED AND TRUE TAX VALUE OF TAXABLE PROPERTY (A)

Last Ten Years

YEAR	REAL PROPERTY		PERSONAL PROPERTY		TOTAL PROPERTY	
	Assessed Value	True Tax Value	Assessed Value	True Tax Value	Assessed Value	True Tax Value
2000	407,294,645	1,221,883,935	77,198,865	231,596,595	484,493,510	1,453,480,530
1999	395,078,805	1,185,236,415	73,647,381	220,942,143	468,726,186	1,406,178,558
1998	377,586,990	1,132,760,970	72,681,012	218,043,036	450,268,002	1,350,804,006
1997	355,998,890	1,067,996,670	69,518,253	208,554,759	425,517,143	1,276,551,429
1996	325,262,582	97,578,746	64,642,776	193,928,328	389,905,338	1,169,716,074
1995	279,881,185	839,643,555	57,536,583	172,609,749	337,417,768	1,012,253,304
1994	262,278,820	786,836,460	55,512,994	166,538,982	317,791,814	953,375,442
1993	244,556,886	733,670,658	55,213,506	165,640,518	299,770,392	899,311,176
1992	243,284,727	729,854,181	57,231,381	171,694,143	300,516,108	901,548,324
1991 (C)	236,937,365	710,812,095	54,233,891	162,701,673	291,171,256	873,513,768

(A) Assessed Value represents the assessment on March 1 of the previous year for taxes due and payable in the year shown above.

Assessed Value equals one-third of the "true tax value" of the property, which is significantly less than fair market value.

(B) Reflects general property reassessment.

(C) Reflects adjustment for outstanding appeals.

The City of Bloomington's corporate boundaries contain four township units: Bloomington City, Perry City, Richland City, and Van Buren City.

Source: Monroe County Auditor's "Abstract of Property Valuations."

TABLE IV
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CITY OF BLOOMINGTON
ASSESSED AND TRUE TAX VALUE OF TAXABLE PROPERTY (A)
LISTED BY TOWNSHIP (B)
Last Ten Years

	REAL PROPERTY		PERSONAL PROPERTY		TOTAL PROPERTY	
	Assessed Value	True Tax Value	Assessed Value	True Tax Value	Assessed Value	True Tax Value
Bloomington City						
2000	138,857,490	416,572,470	26,071,145	78,213,435	164,928,635	494,785,905
1999	136,006,195	408,018,585	25,125,566	75,376,698	161,131,761	483,395,283
1998	129,578,635	388,735,905	25,109,195	75,327,585	154,687,830	464,063,490
1997	127,259,455	381,778,365	23,277,890	69,833,670	150,537,745	451,612,035
1996	115,418,638	346,255,914	20,933,958	62,801,874	136,352,596	409,057,788
1995	100,499,452	301,498,356	22,268,143	66,804,429	122,767,795	368,302,785
1994	96,554,820	289,664,460	22,105,243	66,315,729	118,660,063	355,980,189
1993	94,993,664	284,980,992	23,005,346	69,016,038	117,999,910	353,997,030
1992	95,080,146	285,240,438	20,301,460	60,904,380	115,381,606	346,144,818
1991 (D)	93,953,774	281,861,322	17,406,501	52,219,503	111,360,275	334,080,825
Perry City						
2000	252,500,955	757,502,865	37,932,450	113,797,350	290,433,405	871,300,215
1999	244,196,435	732,589,305	40,149,300	120,447,900	284,345,735	853,037,205
1998	233,399,635	700,198,905	40,464,407	121,393,221	273,864,042	821,592,126
1997	216,628,205	649,884,615	39,424,773	118,274,319	256,052,978	768,158,934
1996	198,047,764	594,143,292	37,818,258	113,454,774	235,866,022	707,598,066
1995	172,306,203	516,918,609	33,949,130	101,847,390	206,255,333	618,765,999
1994	158,688,720	476,066,160	31,557,871	94,673,613	190,246,591	570,739,773
1993	143,058,022	429,174,066	30,136,910	90,410,730	173,194,932	519,584,796
1992	141,756,661	425,269,983	34,798,471	104,395,413	176,555,132	529,665,396
1991 (D)	136,568,881	409,706,643	35,182,170	105,546,510	171,751,051	515,253,153

(A) Assessed Value represents the assessment on March 1 of the previous year for taxes due and payable in the year shown above.

(B) Assessed Value equals one-third of the "true tax value" of the property, which is significantly less than fair market value.

(C) The City of Bloomington's corporate boundaries contain four township units: Bloomington City, Perry City, Richland City, and Van Buren City.

(D) Reflects general property reassessment.

(D) Reflects adjustment for outstanding appeals.

Source: Monroe County Auditor's "Abstract of Property Valuations."

TABLE IV
Page 3

CITY OF BLOOMINGTON
ASSESSED AND TRUE TAX VALUE OF TAXABLE PROPERTY (A)
LISTED BY TOWNSHIP (B)
Last Ten Years

	REAL PROPERTY		PERSONAL PROPERTY		TOTAL PROPERTY	
	Assessed Value	True Tax Value	Assessed Value	True Tax Value	Assessed Value	True Tax Value
Richland City						
2000	1,901,260	5,703,780	5,362,300	16,086,900	7,263,560	21,790,680
1999	1,986,215	5,958,645	2,240,385	6,721,155	4,225,600	12,679,800
1998	1,797,450	5,392,350	1,493,740	4,481,220	3,291,190	9,873,570
1997	801,560	2,404,680	2,153,210	6,459,630	2,954,770	8,864,310
1996	801,100	2,403,300	1,292,520	3,877,560	2,093,620	6,280,860
1995	957,810	2,873,430	1,018,100	3,054,300	1,975,910	5,927,730
1994	959,930	2,879,790	1,591,870	4,775,610	2,551,880	7,655,400
1993	947,240	2,841,720	1,826,970	5,480,910	2,774,210	8,322,630
1992	979,970	2,939,910	1,891,370	5,674,110	2,871,340	8,614,020
1991 (D)	962,200	2,886,600	1,400,770	4,202,310	2,362,970	7,088,910
Van Buren City						
2000	14,034,940	42,104,820	7,832,970	23,498,910	21,867,910	65,603,730
1999	12,889,960	38,669,880	6,132,130	18,396,390	19,022,090	57,066,270
1998	12,811,270	38,433,810	5,613,670	16,841,010	18,424,940	55,274,820
1997	11,309,670	33,929,010	4,662,380	13,987,140	15,972,050	47,916,150
1996	10,995,080	32,985,240	4,598,040	13,794,120	15,593,120	46,779,360
1995	6,117,720	18,353,160	301,210	903,630	6,418,930	19,256,790
1994	6,075,350	18,226,050	258,010	774,030	6,333,360	19,000,980
1993	5,557,960	16,673,880	244,280	732,840	5,802,240	17,406,720
1992	5,467,950	16,403,850	240,080	720,240	5,708,030	17,124,090
1991 (D)	5,452,510	16,357,530	244,450	733,350	5,696,960	17,090,880

(A) Assessed Value represents the assessment on March 1 of the previous year for taxes due and payable in the year shown above.

Assessed Value equals one-third of the "true tax value" of the property, which is significantly less than fair market value.

(B) The City of Bloomington's corporate boundaries contain four township units: Bloomington City, Perry City, Richland City, and Van Buren City.

(C) Reflects general property reassessment.

(D) Reflects adjustment for outstanding appeals.

Source: Monroe County Auditor's "Abstract of Property Valuations."

TABLE V
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CITY OF BLOOMINGTON
PROPERTY TAX RATES (A)
Last Ten Fiscal Years

Year	General Fund (B)	Special Revenue Fund (C)	Trust Funds (D)	Capital Projects Fund (E)	Debt Service Fund (F)	Total City Rate (G)
2000	2.2778	0.8309	0.0868	0.3783	0.1495	3.7233
1999	1.8606	0.8420	0.1098	0.5502	0.2111	3.5737
1998	1.6691	0.8422	0.2262	0.5195	0.3390	3.5960
1997	1.8621	0.5514	0.2365	0.5990	0.3539	3.6029
1996	1.7805	0.5565	0.2416	0.5956	0.4234	3.5976
1995	1.9194	0.5992	0.2409	0.5701	0.4753	3.8049
1994	2.0019	0.5492	0.2252	0.3532	0.4996	3.6291
1993	1.8752	0.5799	0.2012	0.2781	0.5113	3.4457
1992	1.5741	0.5634	0.1955	0.2665	0.5174	3.1169
1991	1.8175	0.5665	0.1968	0.2470	0.5095	3.3373

(A) Per \$100 of Assessed Valuation, which is one-third of "true tax value."

(B) Consists of the Corporation General Fund.

(C) Consists of the Motor Vehicle-Highway Fund, the Park & Recreation Fund, and the Cemetery Fund.

(D) Consists of the Police Pension Fund and the Firemen's Pension Fund.

(E) Consists of the Cumulative Building & Equip. Fund, Cumulative Capital Improvement Fund and the Cumulative Capital Development Fund, implemented in 1985.

(F) Consists of the Corporation Bond Fund, the Park Bond Fund, the Redevelopment Bond Fund, the Municipal Facilities Lease, and the Street Bond.

(G) Tax rates are for taxes due and payable in the years shown above.

Source: Monroe County Auditor's Office.

**CITY OF BLOOMINGTON
PROPERTY TAX RATES (A)
DIRECT AND OVERLAPPING GOVERNMENTS (B)**
Last Ten Fiscal Years

City	Township	Library	School District	County	Special Enterprise Fund (C)			Solid Waste District	State	Total
					Special Fund	Enterprise Fund	Enterprise Fund (C)			
Bloomington City										
2000	3.7233	0.1011	0.5181	4.7216	2.0569	0.1531	0.0871	0.0100	0.0100	11.3712
1999	3.7245	0.0999	0.5070	4.5996	2.0651	0.1508	0.0846	0.0100	0.0100	11.2415
1998	3.7766	0.0965	0.5213	4.4520	2.0268	0.1806	0.0891	0.0100	0.0100	11.1529
1997	3.7781	0.0965	0.5192	4.3963	2.0303	0.1752	0.0937	0.0100	0.0100	10.9241
1996	3.7766	0.0925	0.4462	4.2369	1.997	0.1790	0.0963	0.0100	0.0100	10.6582
1995	3.9997	0.0953	0.4190	4.6005	1.9189	0.1948	0.1087	0.0100	0.0100	11.1521
1994	3.8229	0.0921	0.3439	4.6183	2.0335	0.1938	0.1072	0.0100	0.0100	11.0279
1993	3.6269	0.0885	0.3142	4.4675	1.7006	0.1812	0.1091	0.0100	0.0100	10.3168
1992	3.2670	0.0576	0.2841	4.1548	1.6472	0.1501	0.1071	0.0100	0.0100	9.5278
1991	3.4998	0.0826	0.2710	3.8525	1.6078	0.1625	0.1086	0.0100	0.0100	9.4323
Perry City										
2000	3.7233	0.1048	0.5181	4.7216	2.0569	0.1531	0.0871	0.0100	0.0100	11.3749
1999	3.7245	0.0790	0.5070	4.5996	2.0651	0.1508	0.0846	0.0100	0.0100	11.2206
1998	3.7766	0.1021	0.5213	4.4520	2.0268	0.1806	0.0891	0.0100	0.0100	11.1585
1997	3.7781	0.1117	0.5192	4.3963	2.0303	0.1752	0.0937	0.0100	0.0100	10.9393
1996	3.7766	0.0538	0.4462	4.2369	1.997	0.1790	0.0963	0.0100	0.0100	10.6195
1995	3.9997	0.0889	0.4190	4.6005	1.9189	0.1948	0.1087	0.0100	0.0100	11.1457
1994	3.8229	0.0590	0.3439	4.6183	2.0335	0.1938	0.1072	0.0100	0.0100	10.9948
1993	3.6269	0.0760	0.3142	4.4675	1.7006	0.1812	0.1091	0.0100	0.0100	10.3043
1992	3.2670	0.0980	0.2841	4.1548	1.6472	0.1501	0.1071	0.0100	0.0100	9.5682
1991	3.4998	0.0627	0.2710	3.8525	1.6078	0.1625	0.1086	0.0100	0.0100	9.4124

(A) Property tax rates are per \$100 of assessed valuation, for taxes due and payable in the year shown above.

(B) The City of Bloomington's corporate boundaries contain four township units: Bloomington City, Perry City, Richland City, and Van Buren City.

(C) Consists of the Bloomington Transportation Corporation Fund, implemented in 1983.

Source: Monroe County Auditor's Office

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CITY OF BLOOMINGTON
PROPERTY TAX RATES (A)
DIRECT AND OVERLAPPING GOVERNMENTS (B)
Last Ten Fiscal Years

Richland City	City	Township	Library	School District	County	Special	Solid Waste District	State	Total
						Enterprise Fund (C)			
2000	3.7233	0.0358	0.5181	4.7731	2.0569	0.1531	0.0871	0.0100	11.3574
1999	3.7245	0.0344	0.5070	4.0634	2.0551	0.1508	0.0846	0.0100	10.6398
1998	3.7766	0.0366	0.5213	4.3608	2.0268	0.1806	0.0891	0.0100	11.0018
1997	3.7781	0.0364	0.5192	4.6463	2.0303	0.1752	0.0937	0.0100	11.1140
1996	3.7766	0.0275	0.4462	4.3713	1.9997	0.1790	0.0963	0.0100	10.7276
1995	3.9997	0.0330	0.4190	5.0379	1.9189	0.1948	0.1087	0.0100	11.5272
1994	3.8229	0.0380	0.3439	4.7410	2.0335	0.1938	0.1072	0.0100	11.0965
1993	3.6269	0.0361	0.3142	4.6362	1.7006	0.1812	0.1091	0.0100	10.4331
1992	3.2670	0.0300	0.2841	4.5310	1.6472	0.1501	0.1071	0.0100	9.8764
1991	3.4998	0.0258	0.2710	4.0460	1.6078	0.1625	0.1086	0.0100	9.5690
<hr/>									
Van Buren City									
2000	3.7233	0.1526	0.5181	4.7216	2.0569	0.1531	0.0871	0.0100	11.4227
1999	3.7245	0.1379	0.5070	4.5996	2.0551	0.1508	0.0846	0.0100	11.2795
1998	3.7766	0.1286	0.5213	4.4520	2.0268	0.1806	0.0891	0.0100	11.1850
1997	3.7781	0.1336	0.5192	4.3963	2.0303	0.1752	0.0937	0.0100	10.9612
1996	3.7766	0.1240	0.4462	4.2369	1.9997	0.1790	0.0963	0.0100	10.6897
1995	3.9997	0.1170	0.4190	4.6005	1.9189	0.1948	0.1087	0.0100	11.1738
1994	3.8229	0.1314	0.3439	4.6183	2.0335	0.1938	0.1072	0.0100	11.0672
1993	3.6269	0.1273	0.3142	4.4675	1.7006	0.1812	0.1091	0.0100	10.3556
1992	3.2670	0.1451	0.2841	4.1548	1.6472	0.1501	0.1071	0.0100	9.6153
1991	3.4998	0.0800	0.2710	3.8525	1.6078	0.1625	0.1086	0.0100	9.4297

- (A) Property tax rates are per \$100 of assessed valuation, for taxes due and payable in the year shown above.
 (B) The City of Bloomington's corporate boundaries contain four township units: Bloomington City, Perry City, Richland City, and Van Buren City.
 (C) Consists of the Bloomington Transportation Corporation Fund, implemented in 1983.
 Source: Monroe County Auditor's Office

TABLE VI

**CITY OF BLOOMINGTON
RATIO OF NET GENERAL BONDED DEBT TO ASSESSED VALUE
AND NET BONDED DEBT PER CAPITA**
Last Ten Fiscal Years

Fiscal Year	Population (A)	Assessed Value (B)	Gross Bonded Debt (C)	Debt Service Monies Available	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
2000	69,291	\$484,493,510	\$14,280,000	\$1,215,599	\$13,064,401	2.70%	\$188.54
1999	66,743	468,726,186	12,425,000	916,824	11,508,176	2.46%	172.43
1998	66,479	450,268,002	10,805,000	867,887	9,937,113	2.21%	149.48
1997	66,479	425,517,143	3,860,000	824,481	3,035,519	0.71%	45.66
1996	66,479	389,905,358	4,775,000	960,391	3,814,609	0.98%	57.38
1995	62,560	337,417,768	5,625,000	906,740	4,718,260	1.40%	75.42
1994	62,260	317,791,814	6,420,000	860,871	5,559,129	1.75%	88.86
1993	61,500	299,770,392	7,165,000	815,331	6,349,669	2.12%	103.25
1992	61,500	300,516,108	7,855,000	793,892	7,061,108	2.35%	114.81
1991	60,633	291,171,256	8,505,000	765,282	7,739,718	2.66%	127.65

(A) Source: U.S. Census Bureau. Figures reflect Census Bureau's two-year updated estimates. 1997 reflects the estimated population for 1996. Indiana Business Research C_c

(B) Source: Monroe County Auditor's "Abstract of Property Valuations." Taxable property is assessed at one-third of the true tax value on March 1 of the previous year for taxes due and payable in the year shown. The 1990 figure reflects general property reassessment. The 1991 figure reflects settlement of outstanding appeals.

(C) There was no debt payable from Enterprise Revenues, only includes general obligation debt.

TABLE VII

**CITY OF BLOOMINGTON
RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR
GENERAL BONDED DEBT TO TOTAL GENERAL EXPENDITURES
Last Ten Fiscal Years**

Fiscal Year	Principal	Interest	Debt Service	Ratio of Debt Service to Total General Expenditures	
				Total General Expenditures *	General Expenditures
2000	\$ 1,599,682	\$ 1,484,783	\$ 3,084,465	\$ 51,757,094	5.96%
1999	1,745,339	1,415,834	3,161,173	43,104,353	7.33%
1998	1,755,655	1,277,271	3,032,926	36,890,257	8.22%
1997	1,933,460	1,263,058	3,196,518	35,147,025	9.09%
1996	1,663,376	1,355,702	3,019,078	29,892,633	10.10%
1995	1,366,158	1,111,338	2,477,496	38,626,355	6.41%
1994	1,221,244	910,491	2,131,735	27,745,183	7.68%
1993	1,102,847	951,019	2,053,866	27,499,406	7.47%
1992	954,778	1,101,107	2,055,885	27,851,746	7.38%
1991	925,067	1,071,683	1,996,750	29,847,660	6.69%

* Total General Expenditures consists of the General, Special Revenue, Debt Service and Capital Projects funds.

TABLE VIII

CITY OF BLOOMINGTON
COMPUTATION OF LEGAL DEBT MARGIN
As Of December 31, 2000

	Civil City	Redevelopment District	Park District
Net Assessed Value (A)	\$484,493,510	\$484,493,510	\$484,493,510
Debt Limit: 2% of Net Assessed Value (B)	9,689,870	9,689,870	9,689,870
General Obligation Bonds Outstanding	7,750,000	2,610,000	3,920,000
Subtotal	1,939,870	7,079,870	5,769,870
Amount Available In Debt Service Fund	145,641	374,926	695,032
Legal Debt Margin	2,085,511	7,454,796	6,464,902

- (A) Source: Monroe County Auditor's "Abstract of Property Valuations."
 Net Assessed Value represents the assessed valuation on March 1 of the previous year for taxes due and payable in the year shown.
- (B) Article XIII, Section 1 of the Indiana Constitution states that debt may not exceed 2% of a municipality's taxable assessed valuation.

TABLE IX

**CITY OF BLOOMINGTON
COMPUTATION OF DIRECT AND OVERLAPPING DEBT
As Of December 31, 2000**

	Assessed Valuation (A)	Net Debt Outstanding	Percentage Applicable To City Of Bloomington	Amount Applicable To City Of Bloomington
Direct Debt:				
Total City	\$484,493,510	\$13,064,401	100.00%	\$13,064,401
Overlapping Debt:				
County	954,699,448	19,783,814	50.75%	10,039,945
County Library (B)	954,699,448	16,165,000	50.75%	8,203,459
Monroe County Community School District	807,938,963	72,920,351	59.07%	43,072,283
Richland-Bean Blossom School District	146,760,485	5,960,000	4.95%	294,976
Total Overlapping Debt				<u>61,610,662</u>
Total Direct and Overlapping Debt				<u>74,675,063</u>

- (A) Source: Monroe County Auditor's "Abstract of Property Valuations."
 (B) Net Assessed Value represents the assessed valuation on March 1, 1999 for taxes due and payable in 2000.
 (B) The County and the County Library jurisdictions are coterminous.

TABLE X
Page 1

CITY OF BLOOMINGTON
WATER REVENUE BOND COVERAGE
Last Ten Fiscal Years

Fiscal Year	Gross Revenue	Direct Operating Expenses *	Net Revenue Available For Debt Service	Debt Service Requirements			Coverage Ratio
				Principal	Interest	Total	
2000	8,084,844	5,620,676	2,464,168	625,000	647,138	1,272,138	1.94
1999	7,645,210	5,241,745	2,403,465	600,000	673,865	1,273,865	1.89
1998	7,113,632	4,901,625	2,212,007	575,000	698,425	1,273,425	1.74
1997	7,356,994	4,604,532	2,752,462	545,000	720,893	1,265,893	2.17
1996	7,156,717	4,553,950	2,602,767	1,180,000	350,818	1,530,818	1.70
1995	7,161,536	4,304,310	2,857,226	920,000	399,370	1,319,370	2.17
1994	6,862,225	4,494,094	2,368,131	495,000	292,655	787,655	3.01
1993	6,028,840	4,165,967	1,862,873	735,000	708,535	1,443,535	1.29
1992	6,004,764	3,840,335	2,164,429	695,000	753,869	1,448,869	1.49
1991	6,127,030	3,819,231	2,307,799	655,000	795,706	1,450,706	1.59

* Note: Excludes depreciation expense

TABLE X
Page 2

CITY OF BLOOMINGTON
WASTEWATER REVENUE BOND COVERAGE
Last Ten Fiscal Years

Fiscal Year	Gross Revenue	Direct Operating Expenses *	Net Revenue Available For Debt Service	Debt Service Requirements			Coverage Ratio
				Principal	Interest	Total	
2000	11,827,592	6,938,743	4,888,849	765,000	1,725,192	2,490,192	1.96
1999	10,931,662	6,322,953	4,608,709	715,000	1,294,748	2,009,748	2.29
1998	8,890,045	6,124,186	2,765,859	670,000	1,340,229	2,010,229	1.38
1997	8,641,124	5,824,646	2,816,478	630,000	1,382,500	2,012,500	1.40
1996	7,961,376	5,222,991	2,738,385	370,000	1,415,463	1,785,463	1.53
1995	7,766,917	4,900,980	2,865,937	345,000	361,760	706,760	4.06
1994	6,786,444	4,855,313	1,931,131	325,000	384,043	709,043	2.72
1993	6,319,119	4,716,321	1,602,798	305,000	404,680	709,680	2.26
1992	6,131,157	4,515,946	1,615,211	285,000	423,712	708,712	2.28
1991	6,520,711	4,212,940	2,307,771	270,000	441,270	711,270	3.24

* Note: Excludes depreciation expense

CITY OF BLOOMINGTON
Wastewater Utility

Historical Number of Customers (a)

<u>Year</u>	<u>Residential</u>	<u>Commercial</u>	<u>Industrial</u>	<u>Indiana University</u>	<u>Outside Sales</u>	<u>Inter - departmental</u>	<u>Total</u>
2000	16,891	2,054	9	5	0	2	18,961
1999	16,602	1,898	9	157	0	1	18,667
1998	15,743	2,377	4	163	0	1	18,288
1997	15,844	1,748	4	170	1	1	17,768
1996	14,849	2,359	4	133	2	1	17,348
1995	13,862	2,462	6	87	1	1	16,419
1994	13,404	2,410	6	87	1	1	15,909
1993	12,702	2,366	6	86	1	1	15,162
1992	12,239	2,335	5	84	1	1	14,665

(a) Average active meters during the indicated year.

Historical Wastewater Volume (in thousands of gallons)

<u>Year</u>	<u>Residential</u>	<u>Commercial</u>	<u>Industrial</u>	<u>Indiana University</u>	<u>Outside Sales</u>	<u>Inter - departmental</u>	<u>Total</u>
2000	1,387,973	1,036,399	66,564	308,545	0	326	2,799,807
1999	1,785,770	865,750	144,222	1,382,612	0	326	4,178,680
1998	1,258,195	1,131,084	109,774	624,625	0	400	3,124,078
1997	930,218	1,068,503	93,983	700,441	241,052	35,989	3,070,186
1996	102,794	1,332,661	77,270	897,103	212,251	21,856	2,643,935
1995	763,497	1,203,394	75,112	633,951	207,313	1,335	2,884,602
1994	784,600	1,236,661	77,183	625,931	167,701	539	2,892,615
1993	773,588	1,199,173	70,407	604,337	243,197	435	2,891,137
1992	735,068	1,172,752	69,131	597,277	160,213	432	2,734,873

Historical Wastewater Service Revenue
(Non GAAP Basis)

<u>Year</u>	<u>Residential</u>	<u>Commercial</u>	<u>Industrial</u>	<u>Indiana University</u>	<u>Outside Sales</u>	<u>Inter - departmental</u>	<u>Total</u>
2000	\$5,358,139	\$3,494,050	\$223,221	\$1,037,913	\$0	\$1,178	\$10,114,502
1999	4,949,266	2,236,042	220,320	1,790,458	0	1,041	9,197,127
1998	2,970,150	3,254,753	298,537	1,604,568	0	12,949	8,140,957
1997	3,058,131	3,078,822	213,177	1,447,932	285,553	95,691	8,179,306
1996	2,488,134	3,343,253	135,733	1,496,773	223,179	3,123	7,690,195
1995	2,457,200	3,104,500	189,600	1,543,500	226,800	3,000	7,524,600
1994	2,064,206	2,644,099	168,706	1,335,096	154,371	1,212	6,367,690
1993	1,953,654	2,455,364	148,554	1,256,667	218,832	939	6,034,010
1992	1,860,642	2,423,425	145,510	1,233,266	144,195	933	5,807,971

TABLE XI
Page 2

CITY OF BLOOMINGTON
Water Utility

Historical Number of Customers (a)

Year	Residential	Commercial	Industrial	Indiana University	Outside Sales (b)	Inter-departmental	Total
2000	19,602	2,607	20	5	22	5	22,261
1999	19,315	2,365	5	199	22	4	21,910
1998	18,317	2,849	5	195	21	5	21,392
1997	18,470	2,156	5	202	21	84	20,938
1996	17,435	2,788	5	159	21	4	20,412
1995	16,849	2,695	5	57	21	4	19,631
1994	16,375	2,636	5	57	20	3	19,096
1993	15,526	2,588	5	56	20	4	18,199
1992	15,059	2,549	5	55	21	4	17,693

(a) Average active meters during the indicated year.

Historical Water Consumption (in thousands of gallons)

Year	Residential	Commercial	Industrial	Indiana University	Outside Sales	Inter-departmental	Total
2000	1,615,173	1,258,812	72,987	320,001	1,023,350	4,219	4,294,542
1999	1,843,003	879,995	77,472	1,165,633	1,046,073	17,800	5,029,976
1998	1,617,255	1,261,685	114,492	716,354	1,028,238	12,298	4,750,322
1997	1,092,403	1,165,769	98,898	754,346	1,089,548	77,497	4,278,461
1996	986,337	1,275,050	77,270	762,596	1,033,916	21,856	4,157,025
1995	1,057,000	1,319,000	118,000	807,000	1,003,000	29,000	4,333,000
1994	1,065,488	1,327,227	118,780	811,475	1,008,571	28,910	4,360,451
1993	972,228	1,246,455	121,083	760,140	989,333	27,263	4,116,502
1992	941,025	1,225,467	116,735	764,168	951,310	38,889	4,037,594

Historical Water Service Revenue (b)
(Non GAAP Basis)

Year	Residential	Commercial	Industrial	Indiana University	Outside Sales	Inter-departmental	Total
2000	\$3,868,006	\$2,063,393	\$103,179	\$340,488	\$1,070,056	\$7,714	\$7,452,836
1999	3,732,730	1,417,773	106,283	881,849	965,238	22,676	7,126,549
1998	2,635,618	2,028,217	145,381	845,465	1,042,442	16,175	6,713,298
1997	2,754,040	1,968,103	126,914	864,631	855,143	108,270	6,667,101
1996	2,851,339	2,385,515	102,507	927,725	1,100,093	27,816	7,394,995
1995	2,553,536	2,074,247	143,175	903,804	976,686	35,122	6,686,570
1994	2,432,074	1,976,357	129,398	855,645	917,648	32,074	6,343,196
1993	1,993,258	1,674,488	123,908	754,102	851,212	28,170	5,425,138
1992	1,891,986	1,624,627	119,297	752,631	820,709	38,939	5,248,189

(b) Water rates were increased by about 6.66 percent beginning December 1993.

TABLE XI
Page 3

CITY OF BLOOMINGTON
Stormwater Utility

Historical Number of Customers (a)

<u>Year</u>	<u>Residential</u>	<u>Commercial</u>	<u>Industrial</u>	<u>Indiana University</u>	<u>Outside Sales</u>	<u>Inter - departmental</u>	<u>Total</u>
2000	14,404	2,026	11	5	0	3	16,449
1999	13,541	2,254	7	182	0	2	15,986
1998							

Historical Stormwater Volume (in thousands of gallons) - not applicable for stormwater

<u>Year</u>	<u>Residential</u>	<u>Commercial</u>	<u>Industrial</u>	<u>Indiana University</u>	<u>Outside Sales</u>	<u>Inter - departmental</u>	<u>Total</u>
2000							
1999							
1998							

Historical Stormwater Service Revenue
(Non GAAP Basis)

<u>Year</u>	<u>Residential</u>	<u>Commercial</u>	<u>Industrial</u>	<u>Indiana University</u>	<u>Outside Sales</u>	<u>Inter - departmental</u>	<u>Total</u>
2000	\$492,497	\$349,594	\$19,343	\$14,100	\$0	\$441	\$875,976
1999	379,915	346,450	19,214	76,198	0	429	822,206
1998							

TABLE XII

**Comparison of Growth Rates in Personal Income for Monroe County,
the State of Indiana and U.S. Disposable Personal Income**

<u>Fiscal Year</u>	\$ in Millions			\$ in Billions			Annual Percentage Increase	
	Monroe Co. Taxable Income	Indiana Taxable Income	U.S. Disposable Personal Income	Monroe Co. Taxable Income	Indiana Taxable Income	U.S. Disposable Personal Income		
1999	\$1,706	\$103,508	\$6,640	6.89%	5.19%	5.63%		
1998	1,596	98,404	6,286	6.47%	10.09%	5.06%		
1997	1,499	89,388	5,983	5.79%	3.48%	7.13%		
1996	1,417	86,382	5,585	5.98%	6.72%	2.99%		
1995	1,337	80,940	5,423	4.37%	5.49%	8.05%		
1994	1,281	76,726	5,019	6.85%	6.09%	4.80%		
1993	1,199	72,321	4,789	3.68%	6.13%	3.79%		
1992	1,156	68,140	4,614	9.42%	7.00%	6.22%		
1991	1,057	63,685	4,344	7.85%	2.94%	1.16%		
1990	980	61,863	4,294	5.25%	7.30%	15.24%		
				Average Annual Growth - Most Recent 5 Years	5.52%	5.58%	4.49%	
				Average Annual Growth - Most Recent 10 Years	7.41%	6.73%	5.46%	

Sources: Indiana Department of Revenue; U.S. Statistical Abstract

TABLE XIII

Summary of Historical Distributions of Monroe County Option Income Tax

Year Distribution	Monroe County Certified COIT Distribution	Residents	Non-Residents	Percentage Change in COIT Distributions
2000	\$17,103,467	1.00%	0.250%	7.25%
1999	15,946,758	1.00%	0.250%	0.27%
1998	15,903,855	1.00%	0.250%	3.27%
1997	15,400,000	1.00%	0.250%	6.38%
1996	14,476,776	1.00%	0.250%	8.22%
1995	13,377,000	1.00%	0.250%	7.53%
1994	12,440,000	1.00%	0.250%	7.20%
1993	11,604,000	1.00%	0.250%	7.21%
1992	10,824,000	1.00%	0.250%	18.84%
1991	9,108,000	0.90%	0.225%	22.22%

Source: Indiana Department of Revenue, the State Board of Tax Commissioners, and the Monroe County Auditor's Office.

City of Bloomington's Historical Share of COIT Distributions

Year Distribution	Monroe County Certified COIT Distribution	Homestead Credit	Monroe County COIT Distribution (Net Distribution After Homestead Credit)	City of Bloomington Distributive Share	Bloomington Percentage Share of Net Distribution
2000	\$17,103,467	\$2,713,641	\$14,389,826	\$5,412,173	37.61%
1999	15,946,758	2,138,511	13,808,247	5,108,726	37.00%
1998	15,903,855	2,463,976	13,439,879	5,054,829	37.07%
1997	15,400,000	2,363,821	13,036,179	4,978,974	38.19%
1996	14,476,776	2,174,239	12,302,537	5,982,634	48.63%
1995	13,377,000	1,812,490	11,564,510	4,500,952	38.92%
1994	12,440,000	1,671,352	10,772,648	3,974,971	36.90%
1993	11,604,000	1,438,494	10,165,506	3,929,579	38.66%
1992	10,824,000	1,117,750	9,706,250	3,664,553	37.75%
1991	9,108,000	877,112	8,230,888	3,313,460	40.26%

Source: Indiana Department of Revenue, the State Board of Tax Commissioners, and the Monroe County Auditor's Office.

TABLE XIV

**CITY OF BLOOMINGTON
PRINCIPAL TAXPAYERS
As Of December 31, 2000**

Taxpayer	Type Of Business	2000 Assessed Valuation (A)	Percentage Of City's Assessed Valuation (B)
Regency Management Service	Rental properties	7,060,690	1.46%
Thomson Corporation	Color TV receivers, electronics	6,083,920	1.26%
CFC, Inc.	Rental properties	5,236,080	1.08%
Woodbridge Apartments	Real estate	5,018,310	1.04%
Indiana Bell Telephone	Utility	4,417,930	0.91%
College Mall Company	Regional shopping center	4,208,070	0.87%
Public Service Indiana	Utility	4,015,200	0.83%
Indiana Gas Company	Utility	2,992,890	0.62%
Rogers Group	Construction	2,931,250	0.61%
Carlisle (B.F. Goodrich)	Off-road braking systems	2,137,480	0.44%
TOTAL		\$44,101,820	9.10%

PAYMENT IN LIEU OF ANNEXATION AGREEMENT (C)

Industry	Type Of Business	2000 Assessed Valuation	Agreement Expires
General Electric	Side-by-side refrigerators	19,030,760	2012
Otis Elevator	Elevators, escalators	11,284,340	2012
Miscellaneous Businesses (D)		8,133,720	2012
Asea Brown Boveri (Westinghouse)	Electrical components	4,268,150	2012
Cook, Inc.	Specialized medical instruments	3,657,270	2012
PY/A/Monarch	Food distribution	889,040	2012
TOTAL		\$47,263,280	

(A) Source: Monroe County Auditor's Office; represents the assessment on March 1 of previous year for taxes due and payable in year shown.

(B) The Assessed Valuation for the City of Bloomington on March 1 of 1999 for taxes due and payable in 2000 is \$484,493,510.

(C) The City of Bloomington has negotiated an "In Lieu of Annexation Agreement," pursuant to Indiana Statute, with a number of local industries and businesses which lie outside the City corporate limits. The City provides services to the industries for a specified payment, and will forego annexation during the period of agreement. Payments are negotiated to approximate a percentage of City property taxes.

(D) Seven additional parties to the "In Lieu Annexation Agreement" were scheduled to begin payments in 1994.

TABLE XV

**CITY OF BLOOMINGTON
PROPERTY VALUE, CONSTRUCTION, AND BANK DEPOSITS**
Last Ten Years

Year	True Tax Value Of Property (A)	New Residential Construction (B)		New Commercial & Industrial (B)		Bank Deposits (C)	Savings & Loan Deposits (C)	Credit Union Deposits (C)
		New Number of Permits Issued	Value	Number Of Permits Issued	Value			
2000	1,453,480,530	419	53,799,886	89	45,302,856	1,042,729,000	13,360,000	341,867,676
1999	1,406,178,558	277	35,566,989	40	20,360,834	1,055,553,000	12,909,000	303,288,305
1998	1,350,804,006	155	17,086,800	60	40,624,300	815,936,000	218,018,000	300,835,277
1997	1,276,551,429	221	18,354,800	40	11,092,000	809,771,000	218,549,000	270,097,031
1996	1,169,716,074	326	33,587,787	38	19,537,917	771,729,000	216,763,000	256,221,900
1995	1,012,253,304	417	49,609,467	92	22,064,374	796,997,000	232,163,000	235,194,000
1994	953,375,442	486	55,268,866	87	11,235,851	575,458,000	218,538,000	222,540,000
1993	899,311,176	490	48,079,830	62	18,505,925	537,351,000	220,196,000	212,930,000
1992	901,548,324	370	40,587,654	61	25,816,485	545,169,000	216,406,000	192,654,000
1991	873,513,768	264	36,393,747	76	20,564,450	502,976,000	217,306,000	172,587,000

(A) Source: Monroe County Auditor's "Abstract of Property Valuations" on March 1 of the year prior to the one shown. Reflects general property reassessment in 1990 and appeals settlements in 1991. "True Tax Value", which is three times Assessed Value, is significantly lower than market value.

(B) Source: Monroe County Building Department except for 2000. 2000 data provide by the City's Planning Dept.

On July 1, 1996, the City transferred permitting responsibilities for the 2-mile fringe area to Monroe County. On December 31, 1996, the City transferred the remainder of permitting responsibilities to Monroe County. The figures for 1997 do not include the 2-mile fringe area.

(C) Source: FDIC and NCUA websites.

TABLE XVI

**CITY OF BLOOMINGTON
DEMOGRAPHIC STATISTICS**
Last Ten Years

Year	Population (A)	K through 12 School Enrollment (B)	Bloomington MSA Per Capita Income (C)	Bloomington MSA Unemployment Rate (D)	Indiana Unemployment Rate (D)	National Unemployment Rate (D)
2000	69,291	10,536	N/A	2.0%	3.2%	4.0%
1999	66,743	10,446	N/A	2.3%	3.0%	4.2%
1998	66,479	10,451	\$22,636	2.6%	3.1%	4.5%
1997	66,479	10,540	\$21,442	2.4%	3.5%	5.0%
1996	66,479	10,512	\$20,468	2.7%	4.1%	5.4%
1995	62,560	10,533	\$19,339	3.4%	4.7%	5.6%
1994	62,560	10,432	\$18,637	3.9%	4.9%	6.1%
1993	61,500	10,359	\$18,027	4.0%	5.4%	6.9%
1992	61,500	10,375	\$17,448	4.3%	6.6%	7.5%
1991	60,633	10,271	\$16,378	3.4%	6.0%	6.9%

- (A) Source: U.S. Census Bureau. Figures reflect Census Bureau's two-year updated estimates. Indiana Business Research Center
 (B) Note: Figures are obtained from the Monroe County Community School Corporation (MCCSC), for grades K - 12. The MCCSC encompasses a larger jurisdiction than the City of Bloomington's corporate boundaries.
 (C) Source: State Data Resource Center; per capita personal income for the Bloomington/Monroe County Metropolitan Statistical Area (MSA).
 (D) Source: Indiana Department of Employment; U.S. Bureau of Labor Statistics
 N/A Figure not Available

TABLE XVII

**CITY OF BLOOMINGTON
FIRE AND POLICE PROTECTION: 2000**

FIRE PROTECTION		POLICE PROTECTION	
Fire Stations	5	Sworn Officers	80
Response Vehicles	17	Full-Time Civilians	29
Firefighters	92	Part-time Civilians	1
Fire Responses		Crime Statistics	
Residential	486	Vehicles	76
Other Structure	369	Grass/Trash	126
Indiana University	330	Miscellaneous Calls	147
Mobile Homes/Trailers	17	Personal Injury/Rescue	350
		Arson	14
		Assaults	60
		Burglary	385
		Homicide	0
		Larceny	2,076
		Rape	31
		Robbery	31
		Vehicle Theft	145
Fire Related			
With EMS Runs			
Total			

TABLE XVIII

CITY OF BLOOMINGTON
MISCELLANEOUS STATISTICS

TRANSPORTATION		MEDICAL CARE		UTILITIES	
Major Highways		Regional Hospital (# beds)	Bloomington Hospital	Telephone	Ameritech
State Hwy. 37	State Hwy. 45		297	WTTV	WTTV
State Hwy. 45	State Hwy. 46			WTIU	WTIU
State Hwy. 46	State Hwy. 48	Nursing Homes (# beds)	(Convalescent & Nursing)		
State Hwy. 48	State Hwy. 446		933		
State Hwy. 446	CSX Railroad	24 Hour Medical Care	Two facilities		
CSX Railroad		Physicians	224	Cinergy/PSI Energy	
		Dentists	53	Vectren Energy (Indiana Gas Company, Inc.)	
				Water & Sewage	City of Bloomington
OTHER		1981	2000		
Area (Square Miles)		10.35	20.28		
Miles Of City Streets		1981	2000		
	144	144	210		
				Land Acreage	2,120
				Number	30
				City Parks	

Sources: City of Bloomington Departments of Engineering, Parks & Recreation and Planning; the Greater Bloomington Chamber of Commerce; the 2000-01 *Indiana Business Directory* (2000 Statistics); the *Indiana Health Facilities Directory*.

TABLE XIX

CITY OF BLOOMINGTON
AND INDIANA UNIVERSITY

Founded in 1820 at Bloomington, Indiana University is one of the largest universities in the nation. The Bloomington campus serves as the core of the eight campus system, and is also the primary residential campus. Because of the presence of Indiana University, Bloomington is able to offer a small city environment with the cultural and economic advantages of a larger city.

The university is Bloomington's largest single employer as well. In the most recent academic year, the Bloomington campus employed 6,559 full-time positions. This included 1,615 administrators, faculty, and lecturers, and 4,944 staff personnel. The relationship between the university's employment and the Bloomington labor force as a whole is shown below.

In addition, the Bloomington campus had a fall enrollment of 37,076. Students contribute an estimated \$30 million annually to the Bloomington area economy.

INDIANA UNIVERSITY - BLOOMINGTON
AND BLOOMINGTON LABOR FORCE

Year	University Employment (A)			Bloomington Labor Force (B)			University as a Percentage of Bloomington Labor Force (C)			Year	University Enrollment	Bloomington Population
	Adm./Faculty	Staff	Total	Bloomington	Labor Force (B)	University as a Percentage of Bloomington Labor Force (C)						
2000	1,615	4,944	6,559	31,450	31,450	20.86%				2000	37,076	69,291
1999	1,618	4,803	6,421	31,710	31,710	20.25%				1999	36,201	66,743
1998	1,614	4,755	6,369	31,930	31,930	19.95%				1998	35,600	66,479
1997	1,608	4,708	6,316	32,153	32,153	19.95%				1997	34,937	66,479
1996	1,576	4,755	6,331	31,744	31,744	20.34%				1996	34,700	66,479
1995	1,539	4,869	6,408	32,051	32,051	19.99%				1995	35,063	62,560
1994	1,529	4,824	6,353	32,365	32,365	19.63%				1994	35,594	62,560
1993	1,531	4,905	6,436	30,429	30,429	21.15%				1993	35,551	61,500
1992	1,529	4,832	6,361	29,042	29,042	21.90%				1992	36,076	61,500
1991	1,503	4,792	6,295	28,363	28,363	22.19%				1991	35,489	60,633

(A) Includes full-time positions only, Bloomington campus.

Source: Indiana University Budget Office

(B) The Bloomington labor force consists of all Bloomington residents, 16 years old or older, who are employed or seeking employment.

Source: Indiana Department of Employment

(C) Although the University draws upon a larger geographic area than the City for its labor force, the percentages reflect the University's position as the area's major employer.

(D) University enrollment as a true percentage of total Bloomington population could not be determined. The number of students actually residing within the corporate limits was unavailable.

Sources: 1) Indiana University Budget Office for IU-Bloomington September enrollment; 2) U.S. Census Bureau or Indiana Business Research Center for city population.